

Willowfield Parish Community Association

Northern Ireland · Charity number 103336

Details

Known as	WPCA
Status	Received
Registered	2015-10-29
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	149A My Lady's Road Belfast BT6 8fe BT6 8FE
Phone	028 90453041
Email	alice@wpcabelfast.co.uk
Website	https://wpcabelfast.co.uk

Activities

Purposes: The objects of Willowfield Parish Community Association is to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of Willowfield, Woodstock, Lagan Village, the Mount and the surrounding area in East Belfast without distinction of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion, by associating with the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants, and in particular: (a) Children (Pre-school and Primary School Ages) (b) Teenagers (c) Unemployed Adults (d) Single Parent Families (e) Families struggling with poverty and deprivation (f) The elderly and vulnerable

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information, Community development, Counselling/support, Cross-border/cross-community, Cultural, Disability, Education/training, General charitable purposes, Playgroup/after schools, Relief of poverty, Sport/recreation, Volunteer development, Welfare/benevolent, Youth development

Who the charity helps: Adult training, Children (5-13 year olds), Community safety/crime prevention, Ethnic minorities, Ex-offenders and prisoners, General public, Interface communities, Learning disabilities, Men, Mental health, Older people, Parents, Preschool (0-5 year olds), Specific areas of deprivation, Unemployed/low

income,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£354,987	£398,701	£33,636	11
2024-12-31	£480,753	£346,252	£6,662	9

Trustees

Name	Role	Appointed
Colin Birnie		
Mr Andrew Coulter		
Mr Clive Atkinson		
Mrs Ruth Cooke		
Ms Roisin Hughes		
Pauline O'Neill		
Pete Clugston		
Ruth Glover		
Stephen Harte		

Accounts

Company registration number NI062808 (Northern Ireland)

Charity registration number 103336 (Northern Ireland)

WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr C Birnie Mr P Clugston Ms R Glover Mr S Harte Rev C Atkinson Ms P O'Neill Ms R Hughes Mr A Coulter	
Secretary	Ms P O'Neill	
Country of incorporation	United Kingdom (Northern Ireland)	NI062808
Charity registration	Northern Ireland	103336
Principal address	The Micah Centre 149a My Lady's Road Belfast BT6 8FE	
Registered office	The Micah Centre 149a My Lady's Road Belfast BT6 8FE	
Independent examiner	GMcG PORTADOWN 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB	

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
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**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees present their annual report and financial statements for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP_ "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

Objectives and activities

The objects of the Association is to relieve poverty, sickness and the aged and to promote the benefits of the inhabitants of Willowfield, Woodstock, Lagan Village, the Mount and the surrounding area in East Belfast without distinction of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion, by association with the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants, and in particular:

- a) Children (Pre-school and Primary School Ages).
- b) Teenagers
- c) Unemployed Adults
- d) Single Parents Families
- e) Families struggling with poverty and deprivation
- f) The elderly and vulnerable.

Achievements and performance

Significant activities and achievements against objectives

Total income for the year was £354,967 (2024: £480,753). Transfers out from unrestricted funds was £16,000 in respect of Grafton Mission Trust and restricted funds £6,000 in respect of DFC Grant. Donations and legacies income amounted to £352,997 (2024: £395,860), Investment income amounted to £1,990 (2024: £2,258) and other income amounted to £Nil (2024: £82,635).

The costs of charitable activities amounted to £398,701 (2024: £346,251) and total expenditure for the year amounted to £398,701 (2024: £346,251).

The total net expenditure after transfers out was (£65,714), represented by unrestricted funds (£49,578) and restricted funds (£16,136), (2024: net income of £134,502).

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

2025 has seen us grow and develop our work at WPCA. We welcomed four placement students from Taylor University in Illinois, USA who joined us as part of their term at Stranmillis University College. They helped out with our youth and children's programmes and led a programme as part of their assessment for Stranmillis.

We ran our usual clubs across the year – for children, we had Kids Kitchen, a 4 week course of learning how to cook nutritious meals which was repeated once a term. We also ran our SEAG tutoring group, Brains and Banter, to support local children prepare for their transfer test. Squad Goals, a group for girls, ran weekly and raised £950 for Willowfield Parish Church roof project. They also took part in the Lip Sync Battle, winning for the fourth year in a row! Lads Club saw local boys involved in football and other team games each week. We helped facilitate the It's Your Move Programme, going into local primary schools to help P7 pupils prepare for the transition to post-primary school. We also ran our Summer scheme in July which saw 150 primary aged children take part in activities like swimming, ice-skating, visit to the zoo and other activities over the course of the week.

Our Friday nights saw Kids Klub for two hours and then Active Youth for teenagers. Also for teenagers, we had Football Club, Girls Group as well as a GCSE Maths revision class in the run up to Easter with young people from Ashfield Boys and Girls Schools, Dundonald High School, Breda Academy and Wellington College. We were able to link with East Belfast Alternatives and Eastside Learning to deliver this. We also ran our Youth Residential, the Great Escape in August, which saw 30 young people head off to Enniskillen for a week of fun, including surfing, go-karting and team games, as well as personal development sessions, team building and learning from one another.

As part of our youth work this year, we ran a programme with Ashfield Boys School and Rutledge Recruitment and Training as part of the Ending Violence Against Women and Girls campaign. This was very successful with a six week course looking at relationships, both plutonic and romantic, consent and attitudes towards women and girls. We had 140 young people, mostly young men, complete the course with interesting discussions generated.

Our Family Support team have continued to provide much needed help to local families dealing with significant issues, including help with children with special educational needs, support with housing issues, medical issues, and mental health issues. Our Talk About Drugs (TAD) group has been a great support to local families who are struggling to cope with a loved one with an addiction. Unfortunately this is an issue we are coming across more and more frequently in our area. Through TAD, we have been able to provide information and education on the effects of drugs, both illegal and prescription, how to recognize an overdose, the police response, community support, self-defense, self-care and other areas in line with what service users have requested. One lady said, "I learned a lot about myself, how I deal with difficult situations. It helped me to see how I can reduce the stress I feel and the stress I give out. I learned that I can change how I react to things and that has really helped me."

Our Peaced Together courses have been well attended, with women having the opportunity to look at trauma within their own lives through ten weekly craft sessions. Looking at things like beauty from brokenness, how to heal from past hurts, how to see the light in the darkness and how to move forward positively. One service user said, "When I started I felt a bit numb and had felt like giving up on a few things in this season. I feel like there is hope relighting in my heart again." Another lady said, "I have loved every week of Peaced Together! Thank you to the leaders for their encouragement and support and for enabling me to "find my voice". I have loved getting to know all the ladies in the group and it has felt like such a safe space to open up and talk about the things that are closest to our hearts. The craft activities helped me to unleash my creativity in ways I never imagined. I have laughed, cried and shared my darkest moments with these special people and I will always be grateful for that!"

The Family Support Summer Scheme for parents and toddlers was our busiest year yet with parents coming for four days of fun crafts, activities, a water fight, messy play and healthy lunch, as well as a trip to the farm. We ran two Schemes, back to back, enabling us to increase our numbers, with 84 attending (including adults and children), and provide much needed activities for parents with young children during the summer months. One parent said, "Great to have somewhere to take both children not at school age to attend Summer Schemes. Only scheme for under 3's I've seen." Funding enabled us to provide meals for 10 families during August to support families who find the summer months more difficult due to having the children off all summer, not receiving the free school meals and then also having the pressure of purchasing school uniforms for the start of term.

Women's drop in has continued on Monday nights with the ladies enjoying craft, chat, line dancing and pilates in 2025.

Thursday Club has had a busy year, with between 30-40 people each week, enjoying a hot meal as well as a range of activities including table games, table quizzes, crafts, and informative talks. It's a welcoming space to enjoy time together and take part in different activities each week.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Our CAP Debt Centre continued to support local people struggling with unmanageable debt, including supporting people through bankruptcy, debt relief orders and also through budgeting. We were able to give talks in many local churches and to community groups, including a stall at the May Day Festival in Holywood and the Community Festival on the Woodstock Road. Open House continues each Tuesday morning, with regular numbers of between 50-60 people each week. They welcome visitors from RNID, Jobs and Benefits Office, EBCDA for talks on well-being and fitness, as well as cookery demonstrations, and the usual pool, bocca, rest and reflect sessions. They also had two teams in the Belfast City Marathon relay and raise £5000 for our debt centre!

Outreach was busy, with various men's events, such as men's walks (one round the north coast where they got totally drenched!), curry nights, golf competitions, go karting and Men's Youth Club. There were also prayer walks each month around local areas and 4 Alpha Courses in 2025, as well as leaflet drops, support for the local Ravenhill Young Men's Football Club, work in the local pubs and supporting individual men with mental health issues, addiction issues and grief. At one of the pub outreach sessions, we were informed of a man who had moved into a local flat and had no furniture. Within a couple of days, we were able to get him a bed and some other much needed furniture.

We were invited to the City Hall by the Irish Youth Foundation to celebrate the grant awards in the Lord Mayor's Parlour. We held our annual Lip Sync Battle, raising £1800 for Marie Curie as we have been in contact with a lot of local people who needed their services in the last year. A team of staff were able to attend the Alpha Leadership Conference in London which was a great time of learning and networking, as well as being able to take time out from work to recharge the batteries.

At Christmas, we held our now annual Christmas Tree Festival, this year with a Lion, the Witch and the Wardrobe theme. Guests were able to walk around the festival, starting by going through the wardrobe, into the land of the Snow Queen, meeting Mr Tumnus, the Beavers, Father Christmas and the most important character, Aslan! We were delighted to have the support of 15 local businesses, 3 local schools, 12 local community groups, 8 groups from Willowfield Church, 5 groups from WPCA and 3 others, including our local Roman Catholic Church, all support the Festival by decorating a tree! It was an incredibly busy week with many local elected representatives calling in to support us as well as people from as far away as Donegal coming to visit. We raised £5000 from the week which will go towards our work in the local community.

This year we were able to support 82 families with Christmas hampers as well as giving out 14 gift hampers to families that we wanted to connect with after having supported them through the death of a loved one earlier in the year.

We have benefitted throughout the year from collaborating with other local organisations. We continue to sit on various networks in the area, including the Drugs and Alcohol network, East Belfast Anti-Poverty Alliance, the Churches Network, the Food Provision Network, Inner East Forum, the Youth Practitioners Network, as well as the Coalition for Christian Voices. This involvement is a real strength, keeping us up to date with developments in the area, providing useful contacts to share ideas and resources and enabling us to offer complementary services which support and enhance existing provision.

Due to a significant increase in funding from Belfast City Council for our building, we have been able to do some much needed maintenance and refreshing of the building, including painting large parts of the building, replacing damaged fixtures and repairing an area suffering from water ingress.

We have taken time this year to look at our strategic plan for the next 5 years and it will be published soon. We have taken feedback from the Board, staff, volunteers, service users, local residents and other stakeholders and look forward to presenting this plan in 2026.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Staffing

Our staff team is always one of our biggest strengths at WPCA! We have a wonderful team who go above and beyond every day, providing support, a listening ear and a helping hand to everyone we come into contact with. One lady recently said that she feels like she can be herself around us and that we don't expect her to have everything together. This is a huge compliment to our team as we want to show everyone that they are accepted as they are. Our team deal with complicated social and mental health issues with grace and compassion and have a real heart to see the difficult issues in our community improve. Our volunteers are also wonderful and we would not be able to function as an organisation without them giving of their time so generously.

Our team has had a few changes this year. Our Administrator Alice McCallum was off on maternity leave until June but we were joined in January by Rory O'Halloran as a Youth Worker and in September by Emma Trimble as a new Children's Worker. Reuben Johnston, a Youth Worker with us for 8 years, moved on to a position as Curate in Willowfield Parish Church. We wish him all the best as he moves on to his new role.

The WPCA Board of Trustees has again been a great help and support. We said goodbye to Wayne Mulholland who had been a Trustee for a year and welcomed Andy Coulter, who brings years of experience in youth work and community work. We are hugely thankful to Wayne for his time as a Trustee and wish him all the best as he moves on.

Financial review and Reserves

At the end of 2025, there is a £171,398 of a surplus in unrestricted funds, of which the Board has set aside £155,954 as a salary reserve representing 6 months salary costs; and there is a surplus on restricted funds of £520,071.

The restricted funds represent a capital sum for fixed assets (the building) of £484,923 and revenue sum (cash) of £35,148. *(see notes 12 & 17 for full breakdown)*

The Board is so grateful for the donations and grants we received during 2025 from many charities, grant making bodies, churches and individuals including: Apex Housing, Belfast City Council, Beltrim Charitable Trust, Benefact Trust, Church of Ireland Board of Education, Church of Ireland Orphans & Children Society, Church of Ireland Priorities Fund, Community Foundation Northern Ireland, Co-op Local Community Fund, Department of Foreign Affairs and Trade: Reconciliation Fund, Department for Communities, Education Authority, Esme Mitchell Trust, Garfield Weston Foundation, Hedley Foundation, Hinchley Charitable Trust, Irish Temperance League, Maurice & Hilda Laing Charitable Trust, Phoenix Community Fund, Souter Charitable Trust, TBF & KL Thompson Trust, Tesco Stronger Starts and other trust who wish to remain anonymous.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure.

The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The policy of the Management Committee is to maintain reserves at such level as limits the risk from a future downturn in income or from increased expenditure in the longer term, including expenditure on fixed assets.

Plans for future periods

The charity plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Structure, governance and management

Willowfield Parish Community Association is a charitable private company limited by guarantee and not having a share capital, whose registered office is situated in Northern Ireland. The Company was incorporated on 24th January 2007, commenced operations on 1st January 2008 and is recognised as a charity by The charity Commission for Northern Ireland (charity reference number NIC 103336).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

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

Mr C Birnie

Mr P Clugston

Mr W Withers

(Resigned 27 January 2026)

Ms R Glover

Mr S Harte

Rev C Atkinson

Ms P O'Neill

Ms R Hughes

Mr W Mulholland

(Resigned 11 February 2025)

Mr A Coulter

Recruitment and appointment of trustees

Unless otherwise determined by the Association in General Meeting, the number of Trustees shall not exceed fifteen and shall not be less than five. The Board shall comprise of The Chairperson (and Trustee) who at all times will be the Rector of Willowfield Parish Church or other person appointed by him/her to act in that capacity and the number of trustees appointed as follows, half of who shall be appointed annually by the Select Vestry of Willowfield Parish Church, to be known as "nominated trustees" and half of whom shall be elected at the Annual General Meeting (AGM), to be known as "elected trustees".

All trustees shall be members of the Association. Elected trustees shall hold office for a period of up to two years and shall retire by rotation, with the longest serving half to retire at each AGM. Retiring (elected) trustees shall be eligible for re-election. The number of nominated and elected trustees shall remain equal at all times.

The trustees have the power at any time to appoint any person to be a trustee to fill a casual vacancy. Any trustee so appointed shall hold office only until the next following AGM and then shall be eligible for re-election/nomination.

Appropriate training and induction is available to all trustees.

Organisational structure

The Board meets on a regular basis throughout the year, and by careful analysis of management accounts considers if there are any major risks to the future and to ensure that the company is a going concern and able to continue its work to benefit local residents in the Willowfield area of inner east Belfast.

Other matters

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered Office:
The Micah Centre
149a My Lady's Road
Belfast
BT6 8FE

Company registration No: NI062808
Charity Registration No: 103336

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



Ms P O'Neill
Trustee

20 April 2026

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees (who are also the directors of Willowfield Parish Community Association for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable 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 of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

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

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

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION**

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 10 to 27.

Respective responsibilities of charity trustees and examiner

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

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

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

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

- 1. Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- 2. The financial statements do not accord with those accounting records; or
- 3. The financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); or
- 4. There is further information needed for a proper understanding of the financial statements to be reached.

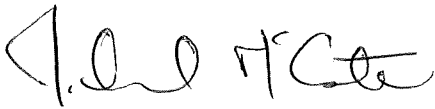
Independent examiner's statement

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

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

TO THE TRUSTEES OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION

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



Michael McCarter FCA

GMcG PORTADOWN
17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

Date: 7th July 2026

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	245,912	107,085	352,997	280,728	115,132	395,860
Investments	4	1,990	-	1,990	2,258	-	2,258
Other income	5	-	-	-	-	82,635	82,635
Total income		<u>247,902</u>	<u>107,085</u>	<u>354,987</u>	<u>282,986</u>	<u>197,767</u>	<u>480,753</u>
Expenditure on:							
Charitable activities	6	281,480	117,221	398,701	236,029	110,222	346,251
Total expenditure		<u>281,480</u>	<u>117,221</u>	<u>398,701</u>	<u>236,029</u>	<u>110,222</u>	<u>346,251</u>
Net income/(expenditure)		<u>(33,578)</u>	<u>(10,136)</u>	<u>(43,714)</u>	<u>46,957</u>	<u>87,545</u>	<u>134,502</u>
Transfers between funds		(16,000)	(6,000)	(22,000)	92,953	(92,953)	-
Net movement in funds	8	<u>(49,578)</u>	<u>(16,136)</u>	<u>(65,714)</u>	<u>139,910</u>	<u>(5,408)</u>	<u>134,502</u>
Reconciliation of funds:							
Fund balances at 1 January 2025		<u>220,976</u>	<u>536,207</u>	<u>757,183</u>	<u>81,066</u>	<u>541,615</u>	<u>622,681</u>
Fund balances at 31 December 2025		<u>171,398</u>	<u>520,071</u>	<u>691,469</u>	<u>220,976</u>	<u>536,207</u>	<u>757,183</u>

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

WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		484,923		498,029
Current assets					
Debtors	13	10,037		3,727	
Cash at bank and in hand		230,145		262,088	
		<u>240,182</u>		<u>265,815</u>	
Creditors: amounts falling due within one year	14	<u>(33,636)</u>		<u>(6,661)</u>	
Net current assets			206,546		259,154
Total assets less current liabilities			<u>691,469</u>		<u>757,183</u>
The funds of the charity					
Restricted income funds	17	520,071		536,207	
Unrestricted funds	18	171,398		220,976	
		<u>691,469</u>		<u>757,183</u>	

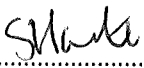
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on 27 April 2026.


.....
Mr S Harte
Trustee


.....
Rev C Atkinson
Trustee

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1 Accounting policies

Charity information

Willowfield Parish Community Association is a private company limited by guarantee incorporated in Northern Ireland. The registered office is The Micah Centre, 149a My Lady's Road, Belfast, BT6 8FE.

1.1 Basis of preparation

Summary of significant accounting policies

General information and basis of preparation

Willowfield Parish Community Association is a charitable private company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The Company was incorporated on 24th January 2007, commenced operations on 1st January 2008 and is recognised as a charity by The Charity Commission for Northern Ireland (charity reference number NIC 103336).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The nature of the charitable company's operations and principal activities are to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of Willowfield, Woodstock, Lagan Village, the Mount and the surrounding area in East Belfast without distinction of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion, by associating with the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants, and in particular: children (pre-school and primary school ages), teenagers, unemployed adults, single parent families, families struggling with poverty and deprivation and the elderly and vulnerable.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standard, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

1 Accounting policies (Continued)

1.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Transfers between funds include transfers from unrestricted funds to cover deficits in restricted funds.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

1 Accounting policies (Continued)

1.4 Income

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Voluntary income received by way of donations and gift are included in the SoFA when received.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items, they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is interest earned through holding cash at bank. Interest income is recognised when receivable.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

1 Accounting policies (Continued)

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Voluntary income received by way of donations and gift are included in the SoFA when received.

1.5 Expenditure

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

- Costs of project management includes salary costs, insurance and depreciation.
- Expenditure on charitable activities includes direct costs (for example salary costs, programme expenses, running costs, telephone costs).

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

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated on the basis of time spent on raising certain funds or activity.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

All tangible fixed assets costing more than £1,000 are capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows

Freehold land and buildings	2% straight line
Fixtures and fittings	33.3% straight line
Equipment	33.3% straight line
Motor vehicles	25% straight line

1.7 Impairment of fixed assets

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss.

1.8 Financial instruments

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

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

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

Basic financial assets

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

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure

Basic financial liabilities

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

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

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

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

1 Accounting policies (Continued)

Derecognition of financial liabilities

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

1.9 Taxation

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid

1.10 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.11 Retirement benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.12 Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1.13 Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2 Critical accounting estimates and judgements

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

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

Critical judgements

Restricted and unrestricted funds

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

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

2 Critical accounting estimates and judgements (Continued)

Allocation of indirect costs

Costs not attributable to a single activity are allocated or apportioned to activities on a basis consistent with identified cost drivers for that costs category. Cost drivers utilised relate to the proportion of time spent across different activities and judgement is exercised in applying cost drivers to cost categories.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	122,434	5,369	127,803	119,520	21,205	140,725
Grants	123,478	101,716	225,194	161,208	93,927	255,135
	<u>245,912</u>	<u>107,085</u>	<u>352,997</u>	<u>280,728</u>	<u>115,132</u>	<u>395,860</u>
Donations and gifts						
Donations	115,867	5,369	121,236	115,352	21,205	136,557
Gift Aid	6,567	-	6,567	4,168	-	4,168
	<u>122,434</u>	<u>5,369</u>	<u>127,803</u>	<u>119,520</u>	<u>21,205</u>	<u>140,725</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,990</u>	<u>2,258</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

5 Other income

	Restricted funds 2025 £	Restricted funds 2024 £
Net gain on disposal of tangible fixed assets	-	82,635

6 Expenditure on charitable activities

	Core 2025 £	Building 2025 £	Family Support Project 2025 £	Children & Youth Project 2025 £	Outreach Projects 2025 £	Total 2025 £
Direct costs						
Motor vehicle expenses	-	1,627	-	-	-	1,627
Bank fees	-	115	-	-	-	115
Cleaning & catering	-	7,823	-	-	-	7,823
	-	9,565	-	-	-	9,565
Share of support and governance costs (see note 7)						
Core activities	17,579	50,624	72,827	140,958	107,148	389,136
	17,579	60,189	72,827	140,958	107,148	398,701
Analysis by fund						
Unrestricted funds	17,579	22,404	21,505	120,293	99,699	281,480
Restricted funds	-	37,785	51,322	20,665	7,449	117,221
	17,579	60,189	72,827	140,958	107,148	398,701

WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

6 Expenditure on charitable activities (Continued)

Previous year:	Core	Building	Family Support Project	Children & Youth Project	Outreach Projects	Total
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
Direct costs						
Motor vehicle expenses	-	2,081	-	-	-	2,081
Bank fees	-	130	-	-	-	130
Cleaning & catering	-	2,873	-	-	-	2,873
	<u>-</u>	<u>5,084</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,084</u>
Share of support and governance costs (see note 7)						
Core activities	41,502	36,202	65,120	99,170	99,173	341,167
	<u>41,502</u>	<u>41,286</u>	<u>65,120</u>	<u>99,170</u>	<u>99,173</u>	<u>346,251</u>
	<u><u>41,502</u></u>	<u><u>41,286</u></u>	<u><u>65,120</u></u>	<u><u>99,170</u></u>	<u><u>99,173</u></u>	<u><u>346,251</u></u>
Analysis by fund						
Unrestricted funds	41,502	6,987	16,437	79,147	91,956	236,029
Restricted funds	-	34,299	48,683	20,023	7,217	110,222
	<u>41,502</u>	<u>41,286</u>	<u>65,120</u>	<u>99,170</u>	<u>99,173</u>	<u>346,251</u>
	<u><u>41,502</u></u>	<u><u>41,286</u></u>	<u><u>65,120</u></u>	<u><u>99,170</u></u>	<u><u>99,173</u></u>	<u><u>346,251</u></u>

Building	Family	Children & Outreach	Total
1	1	1	2
2	1	1	2
3	1	1	2
4	1	1	2
5	1	1	2
6	1	1	2
7	1	1	2
8	1	1	2
9	1	1	2
10	1	1	2
11	1	1	2
12	1	1	2
13	1	1	2
14	1	1	2
15	1	1	2
16	1	1	2
17	1	1	2
18	1	1	2
19	1	1	2
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21	1	1	2
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26	1	1	2
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88	1	1	2
89	1	1	2
90	1	1	2
91	1	1	2
92	1	1	2
93	1	1	2
94	1	1	2
95	1	1	2
96	1	1	2
97	1	1	2
98	1	1	2
99	1	1	2
100	1	1	2

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WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Governance costs comprise:		2025	2024
		£	£
Independent examiner's fee		2,941	2,818
		<u>2,941</u>	<u>2,818</u>
		<u><u>2,941</u></u>	<u><u>2,818</u></u>
8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable to the charity's independent examiner:		
	- for the independent examination of the charity's financial statements	1,836	1,285
	- for other financial services	990	1,464
	Depreciation of owned tangible fixed assets	13,106	13,106
	Loss/(profit) on disposal of tangible fixed assets	-	(82,635)
		<u><u>-</u></u>	<u><u>(82,635)</u></u>
9	Trustees		
	The trustees neither received nor waived any remuneration during the year (2024: £Nil).		
	The trustees did not have any expenses reimbursed during the year (2024: £Nil).		
10	Employees		
	The average monthly number of employees during the year was:		
		2025	2024
		Number	Number
	Project management (Core and Micah Centre)	2	2
	Other charitable activities	9	7
		<u>11</u>	<u>9</u>
		<u><u>11</u></u>	<u><u>9</u></u>
	Employment costs	2025	2024
		£	£
	Wages and salaries	268,738	227,068
	Social security costs	18,426	14,744
	Other pension costs	9,253	8,210
		<u>296,417</u>	<u>250,022</u>
		<u><u>296,417</u></u>	<u><u>250,022</u></u>

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

WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

10 Employees (Continued)

Remuneration of key management personnel

The trustees consider its key management personnel to be Heather Purdy.

Key management personnel remuneration for the year was £22,408 (2024: £21,256).

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes. Recovery is made of tax deducted from receipts under gift aid.

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2025	655,301	50,539	17,423	11,500	734,763
At 31 December 2025	655,301	50,539	17,423	11,500	734,763
Depreciation and impairment					
At 1 January 2025	157,272	50,539	17,423	11,500	236,734
Depreciation charged in the year	13,106	-	-	-	13,106
At 31 December 2025	170,378	50,539	17,423	11,500	249,840
Carrying amount					
At 31 December 2025	484,923	-	-	-	484,923
At 31 December 2024	498,029	-	-	-	498,029

Buildings comprise The Micah Centre 149a My Lady's Road Belfast BT6 8FE.

Willowfield Parish Community Association lease the land on which the Micah Centre is built on from the the Representative Church Body in Dublin. The lease is over 25 years from 1st January 2006.

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	10,037	3,727

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		6,181	3,348
Deferred income	15	22,000	-
Other creditors		3,555	1,528
Accruals		1,900	1,785
		<u>33,636</u>	<u>6,661</u>

15 Deferred income

	2025 £	2024 £
Other deferred income	22,000	-
	<u>22,000</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	22,000	-
	<u>22,000</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 January 2025	-	23,000
Released from previous periods	-	(23,000)
Resources deferred in the year	22,000	-
	<u>22,000</u>	<u>-</u>
Deferred income at 31 December 2025	22,000	-
	<u>22,000</u>	<u>-</u>

There was deferred income in this financial year for £22,000 in relation to Grafton Mission Charitable Trust £16,000 and DFC £6,000, in the previous year deferred income relating to Grafton Mission Charitable Trust of £23,000 was released to the Statement of Financial Activities.

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	9,253	8,210
	<u>9,253</u>	<u>8,210</u>

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

WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Revenue	38,178	107,085	(104,115)	(6,000)	35,148
Capital	498,029	-	(13,106)	-	484,923
	<u>536,207</u>	<u>107,085</u>	<u>(117,221)</u>	<u>(6,000)</u>	<u>520,071</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Revenue	20,161	197,767	(110,222)	(69,528)	38,178
Capital	521,454	-	-	(23,425)	498,029
	<u>541,615</u>	<u>197,767</u>	<u>(110,222)</u>	<u>(92,953)</u>	<u>536,207</u>

Restricted Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Revenue	220,976	247,902	(281,480)	(16,000)	171,398
	<u>220,976</u>	<u>247,902</u>	<u>(281,480)</u>	<u>(16,000)</u>	<u>171,398</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Revenue	81,066	282,986	(236,029)	92,953	220,976
	<u>81,066</u>	<u>282,986</u>	<u>(236,029)</u>	<u>92,953</u>	<u>220,976</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

18 Unrestricted funds (Continued)

Unrestricted Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Tangible assets	-	484,923	484,923
Current assets/(liabilities)	171,398	35,148	206,546
	<u>171,398</u>	<u>520,071</u>	<u>691,469</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	-	498,029	498,029
Current assets/(liabilities)	220,976	38,178	259,154
	<u>220,976</u>	<u>536,207</u>	<u>757,183</u>

20 Transfers

When conditions on projects have been met, it is deemed the restriction ceases and any surpluses are transferred from restricted funds to unrestricted funds.

Depreciation for the year was transferred from revenue funds to capital funds.

21 Financial commitments, guarantees and contingent liabilities

The charitable company has a contingent liability to repay grants received if certain conditions are not met or if they are breached.

22 Related party transactions

Rev Clive Atkinson is a trustee of the charitable company and of Willowfield Parish Church.

Willowfield Parish Church made donations to the charitable company during the year of £27,903 (2024: £28,024)

No other related party transactions have occurred in the year.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

23 Company limited by guarantee

The company is limited by guarantee and has no share capital.

On winding up members may be required to contribute a maximum of £1.

24 Cash (absorbed by)/generated from operations	2025 £	2024 £
(Deficit)/surplus for the year	(65,714)	134,502
Adjustments for:		
Investment income recognised in statement of financial activities	(1,990)	(2,258)
Gain on disposal of tangible fixed assets	-	(82,635)
Depreciation and impairment of tangible fixed assets	13,106	13,106
Movements in working capital:		
(Increase)/decrease in debtors	(6,310)	2,936
Increase/(decrease) in creditors	4,975	(379)
Increase/(decrease) in deferred income	22,000	(23,000)
Cash (absorbed by)/generated from operations	(33,933)	42,272

Accounts

COMPANY REGISTRATION NUMBER NI062808

**WILLOWFIELD PARISH COMMUNITY
ASSOCIATION
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 DECEMBER 2024**

Charity Number NIC103336

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 DECEMBER 2024

Registered charity name Willowfield Parish Community Association

Charity registration number NIC103336

Company registration number NI062808

The trustees

The trustees who served the company during the period were as follows:

Rev Clive Atkinson	Chairman
Stephen Harte	Treasurer
Pauline O'Neill	Company Secretary
Isobel Blair	(Resigned 13 September 2024)
Colin Birnie	
Peter Clugston	
William Withers	
Ruth Glover	
Roisin Hughes	(Appointed 10 June 2024)
Wayne Mulholland	(Appointed 10 June 2024 and resigned 11 February 2025)

The trustees have delegated day to day management duties to Heather Purdy.

Secretary Pauline O'Neill

Registered office The Micah Centre
149A My Lady's Road
Belfast
BT6 8FE

Independent examiner GMcG Portadown
Chartered Accountants
17 Mandeville Street
Portadown
County Armagh
BT62 3PB

Bankers Danske Bank
Donegall Square West
Belfast
BT1 6JS

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

The trustees present their report and the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Willowfield Parish Community Association
Charity registration number	NIC 103336
Company number	NI062808
Registered office	The Micah Centre, 149A My Lady's Road, Belfast, BT6 8FE
The trustees have delegated day to day management duties to Heather Purdy.	
Independent examiner	GMcG, Chartered Accountants, 17 Mandeville Street, Portadown, County Armagh, BT62 3PB
Bankers	Danske Bank, Donegall Square West, Belfast, BT1 6JS

TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who served during the year and since the year end were as follows:

Rev Clive Atkinson	Chairman
Stephen Harte	Treasurer
Pauline O'Neill	Company Secretary
Isobel Blair	(Resigned 13 September 2024)
Colin Birnie	
Peter Clugston	
William Withers	
Ruth Glover	
Roisin Hughes	(Appointed 10 June 2024)
Wayne Mulholland	(Appointed 10 June 2024 and resigned 11 February 2025)

PUBLIC BENEFIT STATEMENT

The Board of Willowfield Parish Community Association (WPCA) confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland, and are pleased to report that during 2024 the Association has continued to provide Public Benefits through the programmes and facilities we offer.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

The objects of the Association is to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of Willowfield, Woodstock, Lagan Village, the Mount and the surrounding area in East Belfast without distinction of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion, by associating with the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants, and in particular:

- a) Children (Pre-school and Primary School Ages)
- b) Teenagers
- c) Unemployed Adults
- d) Single Parent Families
- e) Families struggling with poverty and deprivation
- f) The elderly and vulnerable

ACHIEVEMENTS AND PERFORMANCE

Total income for the year was £480,753 (2023: £367,869). Donations and legacies income amounted to £395,860 (2023: £367,268), investment income amounted to £2,258 (2023: £601) and other income amounted to £82,635 (2023: £Nil) which was the gain arising on the sale of the property at 91 Ravenhill Road, Belfast in January 2024.

Total expenditure for the year amounted to £346,252 (2023: £360,135). Project management costs amounted to £82,788 (2023: £79,733) and the costs of charitable activities amounted to £263,464 (2023: £280,402).

The net income for the year was £134,501 (2023: net income of £7,734).

It has been a busy and productive year for WPCA in 2024. We started the year by welcoming 2 students from Taylor University in Illinois, USA. Keira and Mark joined us as part of their term at Stranmillis University College and their placement with us saw them lead a Paint and Play programme with a group of primary aged children. They spent six weeks working with us, taking part in our youth and children's programmes and we were delighted to build on this link with Stranmillis University College and to benefit from the skills and enthusiasm of our American visitors.

At the start of March, we celebrated 15 years of Christians Against Poverty Debt Advice in Northern Ireland with a special service in Willowfield Parish Church. We heard how 1300 people in Northern Ireland have gone debt free during this time and at WPCA we were able to celebrate that our own Debt Centre has been running for 14 years!

Our adult clubs and groups continued to thrive with Open House, Hobby Club, Women's Drop in and Men's Youth Club meeting weekly and welcoming new people on a regular basis. Our Men's Curry nights saw over 100 men attending and the men benefitted from outings to the north coast, We are Vertigo, golf and go karting. Open House continued with its programme of welcoming guest speakers such as Rosie Hickey, Heritage officer from the Strand Arts Centre, representatives from the Jobs and Benefits office and benefitting from input from the East Belfast Community Development Agency Health Team as well as enjoying games of pool, curling, boccia, and some sessions of "rest and reflect".

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Our Lip Sync Battle in March raised £1900 for NI Hospice and was a fantastic night with creative acts performing to a packed house!

We benefitted from a staff trip to Dublin to visit the Solas Project who work in a disadvantaged area in inner city Dublin. We heard from two men whose lives had been hugely impacted by long term drug habits and criminality but who have managed to turn their lives around. This trip came as a result of some of our families presenting with issues around drug abuse within the family. As this is an area we haven't previously worked in, this fact finding trip was excellent in helping us to identify how best we could support local families. As a result of this, we started a group called Talk About Drugs (TAD) in April with the aim of bringing parents together to provide them with information on how they could identify drugs, different types of drug abuse, how to help someone who has overdosed, what the police response to a report of drug misuse would be. Working alongside East Belfast Alternatives, our family support team put a programme together with input from PSNI, GPs, pharmacists, ASCERT, Belfast Drug and Alcohol Coordination Team and a former drug user, as well as a parent perspective.

In April, we were invited to attend the Committee for Communities at Stormont as part of a delegation from the Neighbourhood Renewal Project funded by the Department for Communities. The Committee were very supportive and had a good understanding of the issues faced by the Neighbourhood Renewal Groups in terms of sustainability of funding and members of the committee highlighted the crucial role that Neighbourhood Renewal projects play in local communities, supporting those who are most disadvantaged. We were also able to bring a group of our volunteers to Stormont to celebrate the completion of the STARS (Striving Towards a Restorative Society) course on conflict resolution completed through East Belfast Alternatives. They had a lovely evening joining with other groups who had also completed the course.

Our family support team again combined forces with East Belfast Alternatives to run the Safe Parents programme, bringing local mums together to help them engage with support services and to deal with issues that they were facing. This ran from Easter until the summer break.

We enjoyed a visit from representatives from the King Charles III Charitable Trust who came to visit the project they had funded and hear about our work supporting women and families. We also welcomed Trustees from the Irish Youth Foundation who came to hear about our youth work.

Our CAP debt advice continued to grow with our new debt coach, Linda, completing her training and beginning to see new clients, thereby increasing our capacity. A team of dedicated volunteers entered the Belfast City Marathon relay to raise much needed funds for our Centre. The CAP team also took a stand at the Holywood May Day celebration to raise further funds for the Centre. At the end of May, we took part in a community fun day organised by the Titanic Historical and Cultural Society which saw over 3000 people join in a street party with music, carnival rides and food.

Our Kids and Youth programmes continued to be busy with our parents and toddler group seeing upwards of 80 people attending each week! We ran Kids Kitchen, teaching local children how to cook healthy meals and the importance of nutrition, CEAG tutoring, dance group, lads club and Kids Klub on Friday nights and our usual schools work of taking assemblies, participating in Boards of Governors and supporting children as they transfer from primary to secondary school. Our Youth team continued the Leaders in Training Programme (LIT), with the young people running a really successful event for families and gaining leadership training. Active youth, football club and girls group, along with schools work in Breda Academy kept our youth worker busy. We also ran our

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Youth Residential, Great Escape, for the first time since Covid, taking 22 young people to Enniskillen for a week of fun activities and personal development.

Our Summer Schemes had over 300 people in attendance across 2 weeks. We had two weeks of Summer Schemes for parent and toddlers, and separate Summer Schemes for P1-P3 and P4-P7 with a mix of activities to places like Lisburn Leisure Centre, Dundonald Ice Bowl, Ormeau Park and Streamvale Farm. One parent said, "I sent my children because they love the club that Willowfield hold throughout the year, they love all the leaders especially Charlene. Also, there is not much for children to do in this area. And it takes a lot of pressure off working parents who feel they can't do as many activities through the summer."

In the Autumn, we ran three indoor boot sales to fundraise and we welcomed Willowfield PAIS team who helped out with our Kids and Youth Programmes. We welcomed another American placement student, Abbie from Gordon College in Boston who was studying at Stranmillis University College for the autumn term. She helped out with our Kids and Youth Programmes. Our Peaced Together courses ran all year and saw women deal with issues caused by traumas in their past whilst completing craft projects.

In the run up to Christmas, we held our Christmas Tree Festival with trees decorated by 13 local businesses, 15 community groups, 5 local schools, 2 local Roman Catholic congregations and 19 groups from within Willowfield Parish Church and WPCA. We were delighted to welcome several MLAs, 2 MPs and some of our local Belfast City Councillors to the festival. The local community turned out in force and enjoyed music from Nettlefield Primary School Choir, local musicians, Cregagh Presbyterian Handbell Choir and Renaissance Choir.

Throughout the year we have benefitted from collaborating and partnering with other local organisations. Our involvement in local forums and network groups is a real strength, keeping us informed about everything that is going on in the area, and providing useful contacts to share ideas and resources, and offer complementary services to best support each other and the local community.

In the autumn, we also started a strategic review of the organisation with a view to putting together our next 5 year plan and Theory of Change. We expect this process to take about a year and will publish our plan in Autumn 2025.

Staff and Volunteers

Our staff team has once again gone above and beyond in terms of providing support and a listening ear to everyone we come into contact with. Many of our staff live in the local community and all staff have a real heart to see lives in our community improved and pressures lifted. We are so grateful to our volunteer team who give so selflessly of their time and who juggle their own busy lives with helping us to meet the challenges in the community around us.

Our staff team has seen little change this year. Our Administrator, Alice McCallum went on maternity leave in September and we were joined by Craig Seawright in December who is taking on some of the administration until Alice returns in the summer of 2025.

We welcomed two new Trustees this year, Roisin Hughes and Wayne Mulholland and said goodbye to Isobel Blair, who has been on the Board for 12 years. We are hugely grateful to Izzy for her dedication to WPCA over the years and wish her all the best as she moves on.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW (including reserves policy)

At the end of 2024, there is a £220,976 of a surplus in unrestricted funds, of which the Board has set aside £155,954 as a salary reserve representing 6 months' salary costs; and there is a surplus on restricted funds of £536,206. The restricted funds represent a capital sum for fixed assets (the building) of £498,029 and revenue sum (cash) of £38,177 (see notes 19 and 25 for full breakdown).

The Board is so grateful for the donations and grants we received during 2024 from many charities, grant making bodies, churches and individuals including:

Anton Jurgens Charitable Trust, Archer Trust, Barclays Community Football Fund, Belfast City Council, Beltrim Charitable Trust, Benefact Trust, Cash 4 Kids NI, CFNI Nourish of the Nation, Church of Ireland Orphans and Children Society, Church of Ireland Priorities Fund, Coca-Cola Thank You Fund, Department for Communities, Department of Foreign Affairs: Reconciliation Fund, EBCDA, Education Authority, Enkalon Foundation, Esme Mitchell Trust, Garfield Weston Foundation, Hinchley Charitable Trust, Irish Temperance League, Irish Youth Foundation, Maurice & Hilda Laing Charitable Trust, TBF & KL Thompson Trust, Tudor Trust, Tesco Footie for All, Tudor Trust, Ulster Garden Villages, Victoria Homes Trust, Willowfield Parish Church and other donors who wish to remain anonymous.

The policy of the Management Committee is to maintain reserves at such level as limits the risk from a future downturn in income or from increased expenditure in the longer term, including expenditure on fixed assets.

PLANS FOR FUTURE PERIODS

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Willowfield Parish Community Association is a charitable private company limited by guarantee and not having a share capital, whose registered office is situated in Northern Ireland. The Company was incorporated on 24th January 2007, commenced operations on 1st January 2008 and is recognised as a charity by The Charity Commission for Northern Ireland (charity reference number NIC 103336).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment, appointment, induction and training

Unless otherwise determined by the Association in General Meeting, the number of Trustees shall not exceed fifteen and shall not be less than five. The Board shall comprise of The Chairperson (and Trustee) who at all times will be the Rector of Willowfield Parish Church or other person appointed by him/her to act in that capacity and the number of trustees appointed as follows, half of whom shall be appointed annually by the Select Vestry of Willowfield Parish Church, to be known as "nominated trustees" and half of whom shall be elected at the Annual General Meeting (AGM), to be known as "elected trustees".

All trustees shall be members of the Association. Elected trustees shall hold office for a period of up to two years and shall retire by rotation, with the longest serving half to retire at each AGM. Retiring (elected) trustees shall be eligible for re-election. The number of nominated and elected trustees shall remain equal at all times.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

The trustees have the power at any time to appoint any person to be a trustee to fill a casual vacancy. Any trustee so appointed shall hold office only until the next following AGM and then shall be eligible for re-election/nomination.

Appropriate training and induction is available to all trustees.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Board meets on a regular basis throughout the year, and by careful analysis of management accounts considers if there are any major risks to the future and to ensure that the company is a going concern and able to continue its work to benefit local residents in the Willowfield area of inner east Belfast.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of Willowfield Parish Community Association for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2024

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable 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 of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER

GMcG Portadown Chartered Accountants has been re-appointed as independent examiner for the ensuing year.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:
The Micah Centre
149A My Lady's Road
Belfast
BT6 8FE

Signed by order of the trustees



Pauline O'Neill
Company Secretary

9.4.2025

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION

YEAR ENDED 31 DECEMBER 2024

I report on the accounts of the charitable company for the year ended 31 December 2024 as set out on pages 11 to 32.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Willowfield Parish Community Association for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. 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 includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing 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.

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Chartered Accountants | Registered Auditors | Chartered Tax Advisors | Forensic Accountants | Corporate Finance Advisors

GMcG is a trading name of GMcG Group Limited. Reg No NI059660. List of Directors available at registered office

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**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

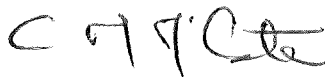
**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF WILLOWFIELD
PARISH COMMUNITY ASSOCIATION (continued)**

YEAR ENDED 31 DECEMBER 2024

INDEPENDENT EXAMINER'S STATEMENT

I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

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



C M McCarter FCA (Independent Examiner)
Chartered Accountants Ireland

17 Mandeville Street
Portadown
Craigavon
County Armagh
BT62 3PB

For and on behalf of
GMcG Portadown
Chartered Accountants & Statutory Auditor

Date: 16 April 2025

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 31 DECEMBER 2024

			2024		2023
	Note	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Income and endowments from:					
Donations and Legacies	2	280,728	115,132	395,860	367,268
Investments	3	2,258	-	2,258	601
Other	4	-	82,635	82,635	-
		-----	-----	-----	-----
Total income and endowments		282,986	197,767	480,753	367,869
		-----	-----	-----	-----
Expenditure on:					
Project management	5	(48,489)	(34,299)	(82,788)	(79,733)
Charitable activities	6	(187,541)	(75,923)	(263,464)	(280,402)
		-----	-----	-----	-----
Total expenditure		(236,030)	(110,222)	(346,252)	(360,135)
		-----	-----	-----	-----
Net income		46,956	87,545	134,501	7,734
		-----	-----	-----	-----
Transfers between funds	22	92,954	(92,954)	-	-
		-----	-----	-----	-----
Net movement in funds		139,910	(5,409)	134,501	7,734
		-----	-----	-----	-----
Reconciliation of funds:					
Total funds brought forward		81,066	541,615	622,681	614,947
		-----	-----	-----	-----
Total funds carried forward	19	220,976	536,206	757,182	622,681
		=====	=====	=====	=====

The Statement of Financial Activities includes all gains and losses arising during the year.

All income and expenditure derive from continuing activities.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

31 DECEMBER 2024

		2024	2023
	Note	£	£
Fixed assets			
Tangible assets	14	498,029	521,454
Current assets			
Debtors	15	3,727	6,663
Cash at bank and in hand		262,088	124,605
		<u>265,815</u>	<u>131,268</u>
Creditors: amounts falling due within one year	16	(6,662)	(30,041)
Net current assets		<u>259,153</u>	<u>101,227</u>
Total assets less current liabilities		<u>757,182</u>	<u>622,681</u>
Net assets		<u>757,182</u>	<u>622,681</u>
Charity Funds	19		
Restricted		536,206	541,615
Unrestricted		220,976	81,066
		<u>757,182</u>	<u>622,681</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Charities SORP (FRS 102).

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the period by virtue of section 477(2) relating to small companies, and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The directors acknowledge their responsibilities for:

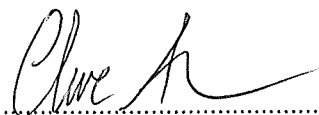
- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its surplus or deficit for the financial period in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

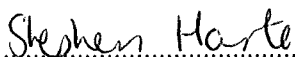
BALANCE SHEET *(continued)*

31 DECEMBER 2024

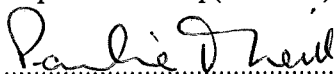
These financial statements were approved by the members of the committee on the *9th April 2025*
and are signed on their behalf by:



.....
Rev Clive Atkinson (Chairman)



.....
Stephen Harte Esq (Treasurer)



.....
Pauline O'Neill (Company Secretary)

Company Registration Number: NI062808

The notes on page 15 to 32 form part of these financial statements.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Cash flow from operating activities	21	42,271	(15,549)
Net cash flow from operating activities		<u>42,271</u>	<u>(15,549)</u>
Cash flow from investing activities			
Proceeds from disposal of tangible fixed asset		92,954	-
Interest received		2,258	601
Net cash flow from investing activities		<u>95,212</u>	<u>601</u>
Net increase / (decrease) in cash and cash equivalents		137,483	(14,948)
Cash and cash equivalents at 1 st January 2024		<u>124,605</u>	<u>139,553</u>
Cash and cash equivalents at 31 st December 2024		<u><u>262,088</u></u>	<u><u>124,605</u></u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		<u>262,088</u>	<u>124,605</u>
Cash and cash equivalents at 31 st December 2024		<u><u>262,088</u></u>	<u><u>124,605</u></u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

1. Summary of significant accounting policies

(a) General information and basis of preparation

Willowfield Parish Community Association is a charitable private company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The Company was incorporated on 24th January 2007, commenced operations on 1st January 2008 and is recognised as a charity by The Charity Commission for Northern Ireland (charity reference number NIC 103336).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The nature of the charitable company's operations and principal activities are to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of Willowfield, Woodstock, Lagan Village, the Mount and the surrounding area in East Belfast without distinction of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion, by associating with the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants, and in particular: children (pre-school and primary school ages), teenagers, unemployed adults, single parent families, families struggling with poverty and deprivation and the elderly and vulnerable.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standard, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

(b) Funds

The company has two types of funds for which it is responsible. A definition of these funds is as follows:

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Transfers between funds include transfers from unrestricted funds to cover deficits in restricted funds.

(c) Income

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Voluntary income received by way of donations and gift are included in the SoFA when received.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

(c) Income (continued)

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is interest earned through holding cash at bank. Interest income is recognised when receivable.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(d) Expenditure recognition

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

- Costs of project management includes salary costs, insurance and depreciation;
- Expenditure on charitable activities includes direct costs (for example salary costs, programme expenses, running costs, telephone costs).

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

(e) Support costs – allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated on the basis of time spent on raising certain funds or activity.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

(e) Support costs – allocation (continued)

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

All tangible fixed assets costing more than £1,000 are capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	2% straight line
Equipment	33 1/3% straight line
Fixtures and Fittings	33 1/3% straight line
Motor Vehicles	25% straight line

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss.

(i) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(j) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 31 DECEMBER 2024****(k) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

(l) Tax

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(n) Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

(i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

2. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	115,352	21,205	136,557	85,984	40,333	126,317
Grants	161,208	93,927	255,135	131,790	104,819	236,609
Gift Aid	4,168	-	4,168	4,342	-	4,342
	<u>280,728</u>	<u>115,132</u>	<u>395,860</u>	<u>222,116</u>	<u>145,152</u>	<u>367,268</u>

3. Income from investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Interest - deposits	2,258	-	2,258	601	-	601
	<u>2,258</u>	<u>-</u>	<u>2,258</u>	<u>601</u>	<u>-</u>	<u>601</u>

4. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Net gain on disposal of tangible fixed assets	-	82,635	82,635	-	-	-
	<u>-</u>	<u>82,635</u>	<u>82,635</u>	<u>-</u>	<u>-</u>	<u>-</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2024

5. Project management

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Core activities						
Support costs	41,502	-	41,502	28,677	10,460	39,137
	41,502	-	41,502	28,677	10,460	39,137
Micah Centre:						
Bank fees	130	-	130	181	-	181
Caretaker and cleaning	174	2,699	2,873	-	5,482	5,482
Motor vehicle expenses	2,081	-	2,081	1,344	-	1,344
Support costs	4,602	31,600	36,202	2,757	30,832	33,589
	6,987	34,299	41,286	4,282	36,314	40,596
	48,489	34,299	82,788	32,959	46,774	79,733

6. Analysis of expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total 2024 £	Unrestricted Total 2024 £	Restricted Total 2024 £
Family Support Project	-	65,120	65,120	16,437	48,683
Children's and Youth Project	-	99,170	99,170	79,147	20,023
Outreach Project	-	99,174	99,174	91,957	7,217
	-	263,464	263,464	187,541	75,923

£75,923 (2023 - £108,760) of the above costs were attributable to restricted funds. £187,541 (2023 - £171,642) of the above costs were attributable to unrestricted funds.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure on charitable activities *(continued)*

	Activities undertaken directly £	Support costs £	Total 2023 £	Unrestricted Total 2023 £	Restricted Total 2023 £
Family Support Project	-	71,939	71,939	18,248	53,691
Children's and Youth Project	-	116,538	116,538	79,724	36,814
Outreach Project	-	91,925	91,925	73,670	18,255
	<u>-</u>	<u>280,402</u>	<u>280,402</u>	<u>171,642</u>	<u>108,760</u>

7. Allocation of support costs

Support cost	Basis of allocation	Project Management £	Family Support Project £	Children's and Youth Project £	Outreach Project £	Total 2024 £
Wages & salaries	Time spent	38,053	55,583	71,558	84,829	250,023
Programme expenses	Est usage	3,449	8,737	23,710	5,922	41,818
Repairs and maintenance	Est usage	2,487	-	607	50	3,144
Rates	Est usage	472	-	-	-	472
Insurance	Est usage	2,836	-	2,098	-	4,934
Heat and light	Est usage	7,377	600	669	-	8,646
Stationery, supplies & phone & IT	Est usage	1,260	200	283	953	2,696
Health and safety	Est usage	3,106	-	-	-	3,106
Area Deanery	Cost	-	-	-	5,420	5,420
Charitable donation	Cost	-	-	-	2,000	2,000
Miscellaneous	Est usage	2,740	-	245	-	2,985
Depreciation	Cost	13,106	-	-	-	13,106
Governance	Cost	2,818	-	-	-	2,818
Total		<u>77,704</u>	<u>65,120</u>	<u>99,170</u>	<u>99,174</u>	<u>341,168</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

7. Allocation of support costs *(continued)*

Support cost	Basis of allocation	Project Management	Family Support Project	Children's and Youth Project	Outreach Project	Total 2023
		£	£	£	£	£
Wages & salaries	Time spent	34,139	48,429	88,139	76,882	247,589
Programme expenses	Est usage	6,184	22,193	26,299	11,816	66,492
Repairs and maintenance	Est usage	3,268	400	-	474	4,142
Rates	Est usage	1,075	-	-	-	1,075
Insurance	Est usage	4,500	-	-	1,164	5,664
Heat and light	Est usage	4,958	600	-	-	5,558
Stationery, supplies & phone	Est usage	-	317	2,100	1,189	3,606
Depreciation	Cost	15,681	-	-	-	15,681
Governance	Cost	2,921	-	-	400	3,321
Total		72,726	71,939	116,538	91,925	353,128

8. Governance costs

	Note	2024 £	2023 £
Trustee remuneration	11	-	-
Trustee expenses	11	-	-
Independent examiner's fees	10	2,818	2,757
Auditor's remuneration (including expenses and benefits in kind)	10	-	-
		2,818	2,757

9. Net income for the year

This is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	13,106	15,681
Gain on disposal of tangible fixed assets	(82,635)	-

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to independent examiner's fee of £1,336 (2023 - £1,285) and other services of £1,482 (2023 - £1,472).

11. Trustees' and key management personnel remuneration and expenses

The Trust considers its key management personnel to be Heather Purdy.

The trustees neither received nor waived any remuneration during the year (2023 - £Nil).

The trustees did not have any expenses reimbursed during the year (2023 - £Nil).

12. Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2024 Number	2024 FTE	2023 Number	2023 FTE
Project management	2	2	3	2
Charitable activities	7	6	7	6
	<u>9</u>	<u>8</u>	<u>10</u>	<u>8</u>

The total staff costs and employees' benefits was as follows:

	2024 £	2023 £
Wages and salaries	227,069	226,288
Social security	14,744	13,377
Pension	8,210	7,924
	<u>250,023</u>	<u>247,589</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

12. Staff costs and employee benefits *(continued)*

	2024 £	2023 £
Allocated to:		
Core Activities	38,053	34,139
Family Support Project	55,583	48,429
Children's and Youth Project	71,558	88,139
Outreach Project	84,829	76,882
Micah Centre	-	-
	<u>250,023</u>	<u>247,589</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000 (2022: None).

13. Taxation status

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

14. Tangible fixed assets

	Buildings £	Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
COST					
At 1 January 2024	668,535	17,423	50,539	11,500	747,997
Disposals	(13,234)	-	-	-	(13,234)
At 31 December 2024	<u>655,301</u>	<u>17,423</u>	<u>50,539</u>	<u>11,500</u>	<u>734,763</u>
DEPRECIATION					
At 1 January 2024	147,081	17,423	50,539	11,500	226,543
Charge for the year	13,106	-	-	-	13,106
On disposals	(2,915)	-	-	-	(2,915)
At 31 December 2024	<u>157,272</u>	<u>17,423</u>	<u>50,539</u>	<u>11,500</u>	<u>236,734</u>
NET BOOK VALUE					
At 31 December 2024	<u>498,029</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>498,029</u>
At 31 December 2023	<u>521,454</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>521,454</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

14. Tangible fixed assets *(continued)*

Buildings comprise The Micah Centre.

91 Ravenhill Road was leased with a term of 9,000 years which commenced on 20th January 1982 and the property was sold in January 2024 for £96,000 less legal and estate agent costs totalling £3,046.

Willowfield Parish Community Association lease the land on which the Micah Centre is built on from the Representative Church Body in Dublin. The lease is over 25 years from 1st January 2006.

15. Debtors

	2024	2023
	£	£
Accrued income	3,727	6,663
	<u>3,727</u>	<u>6,663</u>

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	1,785	1,716
Deferred income	-	23,000
Other tax and social security	3,349	4,076
Other creditors	1,528	1,249
	<u>6,662</u>	<u>30,041</u>

17. Deferred income

	Under 1 year	Total
	£	£
At 1 January 2024	23,000	23,000
Additions during the year	-	-
Amounts released to income	(23,000)	(23,000)
At 31 December 2024	<u>-</u>	<u>-</u>

During the year, deferred income relating to the Grafton Mission Charitable Trust £23,000 was released to income.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

17. Deferred income *(continued)*

	Under 1 year £	Total £
At 1 January 2023	60,838	60,838
Additions during the year	23,000	23,000
Amounts released to income	(60,838)	(60,838)
At 31 December 2023	<u>23,000</u>	<u>23,000</u>

Income has been deferred at 31 December 2023 as it relates to donations for the next financial year.

Deferred income is made up of Grafton Mission Charitable Trust £23,000.

18. Contingent liabilities

The company has a contingent liability to repay grants received if certain conditions are not met or if they are breached.

19. Fund reconciliation

Unrestricted funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
Revenue	81,066	284,284	(237,328)	92,954	220,976
Capital	-	-	-	-	-
	<u>81,066</u>	<u>284,284</u>	<u>(237,328)</u>	<u>92,954</u>	<u>220,976</u>

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2023 £
Revenue	40,950	222,717	(204,601)	22,000	81,066
Capital	-	-	-	-	-
	<u>40,950</u>	<u>222,717</u>	<u>(204,601)</u>	<u>22,000</u>	<u>81,066</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

19. Fund reconciliation *(continued)*

Restricted funds

	Balance at 1 January 2024	Income	Expenditure	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Revenue	20,161	199,247	(111,702)	(69,529)	38,177
Capital	521,454	-	-	(23,425)	498,029
	<u>541,615</u>	<u>199,247</u>	<u>(111,702)</u>	<u>(92,954)</u>	<u>536,206</u>

	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Revenue	36,862	145,152	(155,534)	(6,319)	20,161
Capital	537,135	-	-	(15,681)	521,454
	<u>573,997</u>	<u>145,152</u>	<u>(155,534)</u>	<u>(22,000)</u>	<u>541,615</u>

Fund descriptions

a) *Unrestricted funds*

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes.

b) *Restricted funds*

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

20. Analysis of net assets between funds

As at 31 December 2024

	Unrestricted funds		Restricted funds		Total
	- revenue	- capital	-revenue	-capital	
	£	£	£	£	£
Fixed assets	-	-	-	498,029	498,029
Cash	227,638	-	34,450	-	262,088
Other current assets/(liabilities)	(6,662)	-	3,727	-	(2,935)
Total	220,976	-	38,177	498,029	757,182

As at 31 December 2023

	Unrestricted funds		Restricted funds		Total
	- revenue	- capital	-revenue	-capital	
	£	£	£	£	£
Fixed assets	-	-	-	521,454	521,454
Cash	111,107	-	13,498	-	124,605
Other current assets/(liabilities)	(30,041)	-	6,663	-	(23,378)
Total	81,066	-	20,161	521,454	622,681

21. Reconciliation of net income to net cash flow from operating activities

	2024	2023
	£	£
Net income for year	134,501	7,734
Interest receivable	(2,258)	(601)
Gain on disposal of tangible fixed asset	(82,635)	-
Depreciation and impairment of tangible fixed assets	13,106	15,681
(Decrease) /increase in debtors	2,936	(4,623)
Increase in creditors	(379)	4,098
(Decrease) in deferred income	(23,000)	(37,838)
Net cash flow from operating activities	42,271	(15,549)

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

22. Transfers

When conditions on projects have been met, it is deemed the restriction ceases and any surpluses are transferred from restricted funds to unrestricted funds.

The net proceeds from the sale of the property at 91 Ravenhill Road were transferred from the restricted fund to the unrestricted fund as it was deemed the conditions were met for the restriction to cease.

Depreciation for the year was transferred from revenue funds to capital funds.

23. Related party transactions

Rev Clive Atkinson is a trustee in the company and in Willowfield Parish Church.

Willowfield Parish Church made donations to the company during the year of £28,024 (2023: £56,892).

No other related party transactions have occurred in the year.

24. Company Limited by Guarantee

The company is limited by guarantee and has no share capital.

On a winding up members may be required to contribute a maximum of £1.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

25. Movement in Funds

	Accumulated surplus of income over expenditure at 1 Jan 2024 £	Income 2024 £	Expenditure 2024 £	Transfers 2024 £	Surplus/ (deficit) after transfers 2024 £	Accumulated surplus of income over expenditure at 31 Dec 2024 £
Unrestricted Funds						
Core activities	2,712	41,339	(41,502)	-	(163)	2,549
Salary reserve	63,000	-	-	92,954	-	155,954
Family Support	6,784	16,273	(16,437)	-	(164)	6,620
Children's and Youth Project	3,542	97,970	(79,147)	-	18,823	22,365
Outreach Project	2,965	114,850	(91,956)	-	22,894	25,859
Micah Centre	2,063	12,554	(6,988)	-	5,566	7,629
Total Unrestricted Funds	81,066	282,986	(236,030)	92,954	139,910	220,976
Allocation - Revenue	81,066	282,986	(236,030)	92,954	139,910	220,976
Capital	-	-	-	-	-	-
Total Unrestricted Funds	81,066	282,986	(236,030)	92,954	139,910	220,976

	Accumulated surplus of income over expenditure at 1 Jan 2023 £	Income 2023 £	Expenditure 2023 £	Transfers 2023 £	Surplus/ (deficit) after transfers 2023 £	Accumulated surplus of income over expenditure at 31 Dec 2023 £
Unrestricted Funds						
Core activities	1,368	33,021	(28,677)	(3,000)	1,344	2,712
Salary reserve	38,000	-	-	25,000	25,000	63,000
Family Support	-	25,032	(18,248)	-	6,784	6,784
Children's and Youth Project	-	83,266	(79,724)	-	3,542	3,542
Outreach Project	1,582	75,053	(73,670)	-	1,383	2,965
Micah Centre	-	6,345	(4,282)	-	2,063	2,063
Total Unrestricted Funds	40,950	222,717	(204,601)	22,000	40,116	81,066
Allocation - Revenue	40,950	222,717	(204,601)	22,000	40,116	81,066
Capital	-	-	-	-	-	-
Total Unrestricted Funds	40,950	222,717	(204,601)	22,000	40,116	81,066

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

25. Movement in Funds (Continued)

	Accumulated surplus of income over expenditure at 1 Jan 2024 £	Income 2024 £	Expenditure 2024 £	Transfers 2024 £	Surplus/ (deficit) after transfers 2024 £	Accumulated surplus of income over expenditure at 31 Dec 2024 £
Restricted Funds						
Core activities	3,899	-	-	-	-	3,899
Family Support	7,496	49,427	(48,683)	-	744	8,240
Children's and Youth Project	3,468	26,905	(20,023)	-	6,882	10,350
Outreach Project	3,931	18,033	(7,217)	-	10,816	14,787
Micah Centre						
- Revenue	1,367	103,402	(34,299)	(69,529)	(426)	941
- Capital	521,454	-	-	(23,425)	(23,425)	498,029
Total Restricted Funds	<u>541,615</u>	<u>197,767</u>	<u>(110,222)</u>	<u>(92,954)</u>	<u>(5,409)</u>	<u>536,206</u>
Allocation - Revenue	20,161	197,767	(110,222)	(69,529)	18,016	38,177
Capital	521,454	-	-	(23,425)	(23,425)	498,029
Total Restricted Funds	<u>541,615</u>	<u>197,767</u>	<u>(110,222)</u>	<u>(92,954)</u>	<u>(5,409)</u>	<u>536,206</u>

	Accumulated surplus of income over expenditure at 1 Jan 2023 £	Income 2023 £	Expenditure 2023 £	Transfers 2023 £	Surplus/ (deficit) after transfers 2023 £	Accumulated surplus of income over expenditure at 31 Dec 2023 £
Restricted Funds						
Core activities	3,900	10,459	(10,460)	-	(1)	3,899
Family Support	7,339	53,848	(53,691)	-	157	7,496
Children's and Youth Project	14,677	37,605	(36,814)	(12,000)	(11,209)	3,468
Outreach Project	10,946	21,240	(18,255)	(10,000)	(7,015)	3,931
Micah Centre						
- Revenue	-	22,000	(36,314)	15,681	1,367	1,367
- Capital	537,135	-	-	(15,681)	(15,681)	521,454
Total Restricted Funds	<u>573,997</u>	<u>145,152</u>	<u>(155,534)</u>	<u>(22,000)</u>	<u>(32,382)</u>	<u>541,615</u>
Allocation - Revenue	36,862	145,152	(155,534)	(6,319)	(16,701)	20,161
Capital	537,135	-	-	(15,681)	(15,681)	521,454
Total Restricted Funds	<u>573,997</u>	<u>145,152</u>	<u>(155,534)</u>	<u>(22,000)</u>	<u>(32,382)</u>	<u>541,615</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS

YEAR ENDED 31 DECEMBER 2024

26. ANALYSIS OF CORE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	409	-
Other Donations	1,822	-
Interest receivable	2,258	-
	<u>4,489</u>	<u>-</u>
Grants		
Tudor Trust	36,850	-
DFC	-	-
	<u>36,850</u>	<u>-</u>
TOTAL INCOME	<u>41,339</u>	<u>-</u>
EXPENDITURE		
Salaries	38,053	-
Programme expenses	3,449	-
TOTAL EXPENDITURE	<u>41,502</u>	<u>-</u>
(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR	(163)	-
Accumulated surplus of Income over Expenditure at 1 January 2024	65,712	3,899
NET TRANSFERS IN THE YEAR	92,954	-
ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2024	<u>158,503</u>	<u>3,899</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2024

27. ANALYSIS OF FAMILY SUPPORT PROJECT

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	-	-
Other Donations	923	615
	<u>923</u>	<u>615</u>
Grants		
DfC	1,500	32,318
Church of Ireland Priorities Fund	2,500	-
Enkalon Foundation	500	-
Community Foundation NI	-	3,850
EBCDA	1,000	-
East Belfast Alternatives	-	4,486
Department of Foreign Affairs	-	8,158
Hinchley Trust	2,000	-
Irish Temperance League	1,000	-
Maurice & Hilda Laing Charitable Trust	6,500	-
Bauer Radio's Cash For Kids Charities	350	-
	<u>15,350</u>	<u>48,812</u>
TOTAL INCOME	<u>16,273</u>	<u>49,427</u>
EXPENDITURE		
Salaries	14,522	41,061
Programme expenses	1,915	6,822
Light and heat	-	600
Stationery, supplies and telephone	-	200
TOTAL EXPENDITURE	<u>16,437</u>	<u>48,683</u>
(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR	(164)	744
Accumulated surplus of Income over Expenditure at 1 January 2024	6,784	7,496
NET TRANSFERS IN THE YEAR	-	-
ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2024	<u>6,620</u>	<u>8,240</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2024

28. ANALYSIS OF CHILDREN'S AND YOUTH PROJECT

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	5,500	10,896
Other Donations	12,023	-
Gift aid	-	-
	<u>17,523</u>	<u>10,896</u>
Grants		
Belfast City Council	-	3,615
Education Authority	-	6,244
Irish Youth Foundation	9,193	-
Garfield Weston Foundation	35,000	-
Victoria Trust	2,500	-
Education Authority		
Church of Ireland Orphans and Children Society	12,000	-
Ulster Garden Villages	4,000	-
Community Foundation NI	-	6,150
Benefact Trust	12,000	-
Stitching Anton Jurgens Fonds	2,500	-
Bauer Radio's Cash For Kids Charities	1,254	-
Groundwork UK	1,000	-
Sported Foundation	1,000	-
	<u>80,447</u>	<u>16,009</u>
TOTAL INCOME	<u>97,970</u>	<u>26,905</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2024

28. ANALYSIS OF CHILDREN'S AND YOUTH PROJECT *(continued)*

	Unrestricted Funds £	Restricted Funds £
EXPENDITURE		
Salaries	64,352	7,206
Programme expenses	10,893	12,817
Insurance	2,098	-
Stationery, supplies and telephone	283	-
Heat and light	669	-
Repairs and maintenance	607	-
Miscellaneous	245	-
TOTAL EXPENDITURE	<u>79,147</u>	<u>20,023</u>
 SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR	 18,823	 6,882
Accumulated surplus of Income over Expenditure at 1 January 2024	3,542	3,468
NET TRANSFERS IN THE YEAR	-	-
 ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2024	 <u>22,365</u>	 <u>10,350</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2024

29. ANALYSIS OF OUTREACH PROJECT

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	10,362	3,727
Other Donations	75,927	5,828
	<u>86,289</u>	<u>9,555</u>
Grants		
TBF & KL Thompson Trust	6,000	-
Hinchley Trust	8,000	-
Church of Ireland Priorities Fund	4,500	-
Halifax Foundation	-	4,500
Christians Against Poverty	-	250
Community Foundation NI	-	-
Live Here Love Here	-	3,728
E Mitchell Grant Cleaver Fulton	2,000	-
Other	1,500	-
Anonymous	6,561	-
	<u>28,561</u>	<u>8,478</u>
TOTAL INCOME	<u>114,850</u>	<u>18,033</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2024

29. ANALYSIS OF OUTREACH PROJECT *(continued)*

	Unrestricted Funds £	Restricted Funds £
EXPENDITURE		
Salaries	84,829	-
Programme expenses	4,124	1,797
Repairs and maintenance	50	-
Stationery, supplies and telephone	953	-
Area Deanery	-	5,420
Charitable donation	2000	-
TOTAL EXPENDITURE	<u>91,956</u>	<u>7,217</u>
 SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR	 22,894	 10,816
Accumulated surplus of Income over Expenditure at 1 January 2024	2,965	3,931
NET TRANSFERS IN THE YEAR	-	-
 ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2024	 <u>25,859</u>	 <u>14,747</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2024

30. ANALYSIS OF MICAH CENTRE AND BUILDINGS

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	-	129
Other Donations	8,386	9
Gift aid	4,168	-
	<u>12,554</u>	<u>138</u>
Grants		
Belfast City Council	-	20,629
	<u>-</u>	<u>20,629</u>
Other income		
Gain on sale of tangible fixed assets	-	82,635
	<u>-</u>	<u>82,635</u>
TOTAL INCOME	<u>12,554</u>	<u>103,402</u>
EXPENDITURE		
Caretaker and cleaning	174	2,699
Rates	138	334
Light and heat	-	7,377
Repairs and maintenance	-	2,487
Stationery, supplies and telephone	(728)	1,988
Insurance	(366)	3,202
Motor vehicle expenses	2,081	-
Health and safety	-	3,106
Miscellaneous	2,741	-
Bank fees	130	-
Depreciation	-	13,106
Audit fees	2,818	-
Legal and professional fees		
TOTAL EXPENDITURE	<u>6,988</u>	<u>34,299</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2024

30. ANALYSIS OF MICAH CENTRE AND BUILDINGS *(continued)*

	Unrestricted Funds £	Restricted Funds £
SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR	5,566	69,103
Accumulated surplus of Income over Expenditure at 1 January 2024	2,063	522,821
NET TRANSFERS IN THE YEAR	-	(92,954)
ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2024	<u>7,629</u>	<u>498,970</u>

Accounts

COMPANY REGISTRATION NUMBER NI062808

**WILLOWFIELD PARISH COMMUNITY
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

31 DECEMBER 2023

Charity Number NIC103336

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

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The following pages do not form part of the financial statements

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**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE****CHARITY REFERENCE AND ADMINISTRATIVE DETAILS****YEAR ENDED 31 DECEMBER 2023****Registered charity name** Willowfield Parish Community Association**Charity registration number** NIC103336**Company registration number** NI062808**The trustees**

The trustees who served the company during the period were as follows:

Rev Clive Atkinson	Chairman
Stephen Harte	Treasurer
Pauline O'Neill	Company Secretary
George Newell	Resigned 24 April 2023
Isobel Blair	
Colin Birnie	
Peter Clugston	
William Withers	
Ruth Glover	

The trustees have delegated day to day management duties to Heather Purdy.

Secretary Pauline O'Neill**Registered office** The Micah Centre
149A My Lady's Road
Belfast
BT6 8FE**Independent examiner** GMcG Portadown
Chartered Accountants
17 Mandeville Street
Portadown
County Armagh
BT62 3PB**Bankers** Danske Bank
Donegall Square West
Belfast
BT1 6JS

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2023

The trustees present their report and the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Willowfield Parish Community Association
Charity registration number	NIC 103336
Company number	NI062808
Registered office	The Micah Centre, 149A My Lady's Road, Belfast, BT6 8FE
The trustees have delegated day to day management duties to Heather Purdy.	
Independent examiner	GMcG, Chartered Accountants, 17 Mandeville Street, Portadown, County Armagh, BT62 3PB
Bankers	Danske Bank, Donegall Square West, Belfast, BT1 6JS

TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who served during the year and since the year end were as follows:

Rev Clive Atkinson	Chairman
Stephen Harte	Treasurer
Pauline O'Neill	Company Secretary
George Newell	Resigned 24 April 2023
Isobel Blair	
Colin Birnie	
Peter Clugston	
William Withers	
Ruth Glover	

PUBLIC BENEFIT STATEMENT

The Board of WPCA confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland, and are pleased to report that during 2023 the Association has continued to provide Public Benefits through the programmes and facilities we offer.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES

The objects of the Association is to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of Willowfield, Woodstock, Lagan Village, the Mount and the surrounding area in East Belfast without distinction of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion, by associating with the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants, and in particular:

- a) Children (Pre-school and Primary School Ages).
- b) Teenagers
- c) Unemployed Adults
- d) Single Parent Families
- e) Families struggling with poverty and deprivation
- f) The elderly and vulnerable.

ACHIEVEMENTS AND PERFORMANCE

Total income for the year was £367,869 (2022: £288,162). Donations and legacies income amounted to £367,268 (2022: £285,880), investment income amounted to £601 (2022: £332) and other income amounted to £Nil (2022: £1,950).

Total expenditure for the year amounted to £360,135 (2022: £316,288). Project management costs amounted to £79,733 (2022: £86,193) and the costs of charitable activities amounted to £280,402 (2022: £230,095).

The net income for the year was £7,734 (2022: net expenditure of £28,126).

2023 was a busy year at WPCA. We started the year by distributing money to local families through the Belfast City Council Hardship Fund, working alongside East Belfast Community Development Agency and other local community groups to ensure that vulnerable families received the support provided by the Council to help with the Cost of Living Crisis. We were also able to support our CAP clients living on tight or sometimes deficit budgets with help towards gas and electric costs, thanks to the amazing support from local churches to our Christmas appeal. It was great to see so many people coming through our doors, especially after a quiet couple of years during Covid. Staff were able to provide support and link people in with our programmes where appropriate. Our work in our Kids, Youth, Moving Forward, Family Support, CAP and Outreach projects continued and we were encouraged with growing numbers attending all our programmes!

We welcomed 4 students from Taylor University in Illinois, USA. Kaelynn, Briana, Jude and Tommy joined us as part of their term at Stranmillis University College and their placement with us saw them take part in our kids and youth programmes for 6 weeks. We were delighted to build on this link with Stranmillis University College and to benefit from the skills and enthusiasm of our American visitors.

The Cost of Living Crisis was a major concern for the community around us in early 2023, with community wide strategies aiming to provide warm spaces for people to come to, helping them to save on energy costs at home, but also to build community after the isolation of Covid. We joined with other community groups and churches to launch the East Belfast Anti-Poverty Alliance and also took part in a wider discussion with other Christian Groups looking to formally address poverty and lobby politicians in the absence of a Stormont Executive.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Our CAP Debt Centre Manager, James Myles, put together a relay team for the Belfast Marathon, raising vital funds for the work we do through the Debt Centre. Our Open House Programme continued to grow with numbers of up to 70 people per week attending for a chat and the opportunity to play boccia, curling, pool, archery, to take part in "rest and refresh." We benefitted from an advice visit from the Jobs and Benefits office once a month as well as other information sessions such as the benefits of sleep, the importance of mental well-being and budgeting advice.

We launched a new programme, Hobby Club, to provide a space to build community and a warm place to meet and enjoy a cooked lunch. As part of this, we received funding to improve our small community garden with new benches and attractive planting, creating a lovely area to sit outside. Hobby Club members grew tomatoes, beans, peas, strawberries and an amazing display of sunflowers. In partnership with several other local groups, we helped organise a community fun day to celebrate the King's Coronation in May. Over 4000 people attended the event and it was great to catch up with people we hadn't seen for a while! We also worked with our four local primary schools who took part in a Coronation Colouring Competition. The winners were invited to the fun day to receive their awards on stage.

In June we ran a table quiz to help raise some funds for WPCA. We were delighted to receive funding from the Department for Communities for 10 new laptops, which has made an enormous difference to our IT capabilities! Our work with men and women took place across the year, with Men's Youth Club proving popular and Women's Drop In enjoying line dancing lessons, a drum workshop and a 6 week course entitled "Empower Her", looking at well-being. Our Peaced Together courses saw a wide variety of women taking part in each 10 week course, working through discussions on how to heal past traumas, self-esteem, forgiveness and other issues.

One participant said, "This has been a life saving group. It helped me through such dark times. I've had loads of tears but also loads of laughter. I've met such an amazing bunch of ladies and enjoyed hearing and being a part of the stories. Each of us is unique like the pieces we all made. But also so beautiful inside and out. Thank you to both the leaders and being my listening ear at time of need. You're both amazing."

Our summer schemes were popular with over 300 people in attendance. We had two weeks of Summer Schemes for parent and toddlers, primary aged children and some activity days for teenagers. The summer schemes involved a mix of activities in the hall and outings to places like the farm, ice-skating and We are Vertigo. The teenagers enjoyed day trips which included surfing at the North Coast, Let's Go Hydro and bouldering in the Mourne.

One parent said, "My 4 boys have all grew up at Willowfield. Summer scheme for us is brilliant and means the kids are making lots of memories and new friends. They love it. The patience and understanding that the leaders and organisers have is super. One of my boys is autistic and has ADHD and nothing has been ever too much trouble and he is included in everything. This means so much to us. Willowfield is so important in the community for everyone. Thank you for another great summer scheme 😊"

Another parent said, "My daughter is autistic and never leaves the house. Willowfield summer scheme has been the only one she will attend and has attended 2 years in a row. She feels comfortable with everyone and is finally socialising outside the home! I feel safe to leave them with such a kind and caring team, we look forward to next year."

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

In the Autumn we enjoyed a visit from the Permanent Secretary of the Department for Communities, Colum Boyle, along with a team of officials, who fund our family support project. It was great to be able to show them around and to have the opportunity to share with them the work we are doing and for some of our service users to have the opportunity to share their inspirational stories. We also enjoyed a visit from the Halifax Fund who support our Hobby Club. They were impressed to see the group in full swing and to hear how it has benefitted the community.

In the run up to Christmas, we held our Christmas Tree Festival with trees decorated by 23 local businesses, 8 local community groups, 2 local Roman Catholic congregations, 3 local schools and 24 groups from within Willowfield Parish Church and WPCA. We were delighted to welcome several MLAs, an MP and some of our local Belfast City Councillors to the festival. The local community turned out in force and enjoyed music from Nettlefield Primary School choir and from Festival Brass. This was a really successful event, both in terms of welcoming in the community and in terms of fundraising. The joy on people's faces as they looked at all the different trees and enjoyed the atmosphere made it really worthwhile.

Throughout the year we have benefitted from collaborating and partnering with other local organisations. Our involvement in local forums and network groups is a real strength, keeping us informed about everything that is going on in the area, and providing useful contacts to share ideas and resources, and offer complementary services to best support each other and the local community.

Staff and Volunteers

We are blessed to have a great staff team who have, as always, given their all in the last year. It is such a privilege to see the dedication shown by staff and the heart they have for our community. We are so grateful to them and to our volunteers who give so selflessly of their time and energy to support our work. The enthusiasm, energy and positive attitudes shown by staff and volunteers enables us to work together as a team to meet the challenges we see in the community around us.

In March, we said goodbye to our Job Club Manager, Eunice Newell and her husband George, one of our Trustees. Eunice and George have been heavily involved with WPCA since the beginning and we took time to celebrate their hard work and dedication over the years. We also saw our Moving Forward Co-Ordinator, David Jardine, leave us in June after suffering with ill health for a couple of years. David has worked with WPCA for many years, first as a youth worker, then pioneering the Moving Forward project. David was able to join us towards the end of the year to celebrate his time with us and we pray for his continued recovery. Our financial administrator, Stewart Quinn, accepted the position as a youth worker in Magheralin Parish Church in August. Shannon Smillie, one of our part-time project workers moved to full-time employment in the further education sector in September. David, Shannon and Stewart will be greatly missed.

In November, we welcomed Linda Campbell as a CAP Debt Coach. She brings a fresh enthusiasm and energy to our work with people in debt and allows us to expand our capacity in this area.

FINANCIAL REVIEW (including reserves policy)

At the end of 2023, there is a £81,066 of a surplus in unrestricted funds, of which the Board has set aside £63,000 as a salary reserve representing 3 months salary costs; and there is a surplus on restricted funds of £541,615.

The Board is so grateful for the donations and grants we received during 2023 from many charities, grant making bodies, churches and individuals including:

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW (including reserves policy) *(continued)*

Anchor Foundation, Belfast City Council, Church of Ireland Priorities Fund, Church of Ireland Orphans and Childrens Society, Community Foundation NI, Department for Communities, Enkalon Foundation, Esme Mitchell Trust, EBCDA, Education Authority, Garfield Weston Foundation, Halifax Foundation NI, Hedley Foundation, Irish Youth Foundation Live Here Love Here, Maurice & Hilda Laing Charitable Trust, Prince of Wales Charitable Foundation, Souter Charitable Trust, TBF & KL Thompson, Tudor Trust, Ulster Garden Villages, Willowfield Parish Church and other donors who wish to remain anonymous.

The policy of the Management Committee is to maintain reserves at such level as limits the risk from a future downturn in income or from increased expenditure in the longer term, including expenditure on fixed assets.

EVENTS AFTER THE REPORTING PERIOD

In January 2024, the property at 91 Ravenhill Road was sold for net proceeds of £92,954, resulting in a gain on disposal of £82,635.

PLANS FOR FUTURE PERIODS

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Willowfield Parish Community Association is a charitable private company limited by guarantee and not having a share capital, whose registered office is situated in Northern Ireland. The Company was incorporated on 24th January 2007, commenced operations on 1st January 2008 and is recognised as a charity by The Charity Commission for Northern Ireland (charity reference number NIC 103336).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment, appointment, induction and training

Unless otherwise determined by the Association in General Meeting, the number of Trustees shall not exceed fifteen and shall not be less than five. The Board shall comprise of The Chairperson (and Trustee) who at all times will be the Rector of Willowfield Parish Church or other person appointed by him/her to act in that capacity and the number of trustees appointed as follows, half of whom shall be appointed annually by the Select Vestry of Willowfield Parish Church, to be known as "nominated trustees" and half of whom shall be elected at the Annual General Meeting (AGM), to be known as "elected trustees".

All trustees shall be members of the Association. Elected trustees shall hold office for a period of up to two years and shall retire by rotation, with the longest serving half to retire at each AGM. Retiring (elected) trustees shall be eligible for re-election. The number of nominated and elected trustees shall remain equal at all times.

The trustees have the power at any time to appoint any person to be a trustee to fill a casual vacancy. Any trustee so appointed shall hold office only until the next following AGM and then shall be eligible for re-election/nomination.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

Appropriate training and induction is available to all trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Board meets on a regular basis throughout the year, and by careful analysis of management accounts considers if there are any major risks to the future and to ensure that the company is a going concern and able to continue its work to benefit local residents in the Willowfield area of inner east Belfast.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of Willowfield Parish Community Association for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER

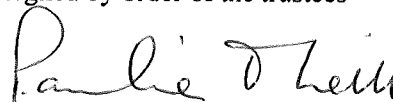
GMcG Portadown Chartered Accountants has been re-appointed as independent examiner for the ensuing year.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:
The Micah Centre
149A My Lady's Road
Belfast
BT6 8FE

Signed by order of the trustees



Pauline O'Neill
Company Secretary

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION

YEAR ENDED 31 DECEMBER 2023

I report on the accounts of the charitable company for the year ended 31 December 2023 as set out on pages 11 to 34.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Willowfield Parish Community Association for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. 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 includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing 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.

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Chartered Accountants | Registered Auditors | Chartered Tax Advisors | Forensic Accountants | Corporate Finance Advisors

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WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION *(continued)*

YEAR ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINER'S STATEMENT

I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

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



C M McCarter FCA (Independent Examiner)
Chartered Accountants Ireland

17 Mandeville Street
Portadown
Craigavon
County Armagh
BT62 3PB

For and on behalf of
GMcG Portadown
Chartered Accountants & Statutory Auditor

Date: 26 April 2024

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**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 31 DECEMBER 2023

			2023		2022
	Note	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Income and endowments from:					
Donations and Legacies	2	222,116	145,152	367,268	285,880
Investments	3	601	-	601	332
Other	4	-	-	-	1,950
		-----	-----	-----	-----
Total income and endowments		222,717	145,152	367,869	288,162
		-----	-----	-----	-----
Expenditure on:					
Project management	5	(32,959)	(46,774)	(79,733)	(86,193)
Charitable activities	6	(171,642)	(108,760)	(280,402)	(230,095)
		-----	-----	-----	-----
Total expenditure		(204,601)	(155,534)	(360,135)	(316,288)
		-----	-----	-----	-----
Net income/ (expenditure)		18,116	(10,382)	7,734	(28,126)
		-----	-----	-----	-----
Transfers between funds		22,000	(22,000)	-	-
		-----	-----	-----	-----
Net movement in funds		40,116	(32,382)	7,734	(28,126)
		-----	-----	-----	-----
Reconciliation of funds:					
Total funds brought forward		40,950	573,997	614,947	643,073
		-----	-----	-----	-----
Total funds carried forward		81,066	541,615	622,681	614,947
		=====	=====	=====	=====

The Statement of Financial Activities includes all gains and losses arising during the year.

All income and expenditure derive from continuing activities.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

31 DECEMBER 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible assets	14	521,454	537,135
Current assets			
Debtors	15	6,663	2,040
Cash at bank and in hand		124,605	139,553
		<u>131,268</u>	<u>141,593</u>
Creditors: amounts falling due within one year	16	<u>(30,041)</u>	<u>(63,781)</u>
Net current assets		<u>101,227</u>	<u>77,812</u>
Total assets less current liabilities		<u>622,681</u>	<u>614,947</u>
Net assets		<u>622,681</u>	<u>614,947</u>
Charity Funds	19		
Restricted		541,615	573,997
Unrestricted		81,066	40,950
		<u>622,681</u>	<u>614,947</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Charities SORP (FRS 102).

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the period by virtue of section 477(2) relating to small companies, and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its surplus or deficit for the financial period in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

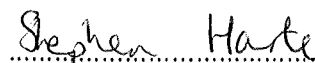
BALANCE SHEET *(continued)*

31 DECEMBER 2023

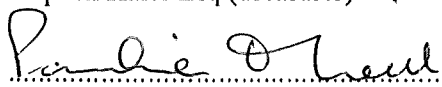
These financial statements were approved by the members of the committee on the ...22/4/24
and are signed on their behalf by:



Rev Clive Atkinson (Chairman)



Stephen Harte Esq (Treasurer)



Pauline O'Neill (Company Secretary)

Company Registration Number: NI062808

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Cash flow from operating activities	21	(15,549)	(557)
Net cash flow from operating activities		(15,549)	(557)
Cash flow from investing activities			
Interest received		601	332
Net cash flow from investing activities		601	332
Net decrease in cash and cash equivalents		(14,948)	(225)
Cash and cash equivalents at 1 st January 2023		139,553	139,778
Cash and cash equivalents at 31 st December 2023		124,605	139,553
Cash and cash equivalents consist of:			
Cash at bank and in hand		124,605	139,553
Cash and cash equivalents at 31 st December 2023		124,605	139,553

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

1. Summary of significant accounting policies

(a) General information and basis of preparation

Willowfield Parish Community Association is a charitable private company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The Company was incorporated on 24th January 2007, commenced operations on 1st January 2008 and is recognised as a charity by The Charity Commission for Northern Ireland (charity reference number NIC 103336).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The nature of the charitable company's operations and principal activities are to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of Willowfield, Woodstock, Lagan Village, the Mount and the surrounding area in East Belfast without distinction of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion, by associating with the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants, and in particular: children (pre-school and primary school ages), teenagers, unemployed adults, single parent families, families struggling with poverty and deprivation and the elderly and vulnerable.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standard, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

(b) Funds

The company has two types of funds for which it is responsible. A definition of these funds is as follows:

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Transfers between funds include transfers from unrestricted funds to cover deficits in restricted funds.

(c) Income

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Voluntary income received by way of donations and gift are included in the SoFA when received.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

(c) Income (continued)

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is interest earned through holding cash at bank. Interest income is recognised when receivable.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(d) Expenditure recognition

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

- Costs of project management includes salary costs, insurance and depreciation;
- Expenditure on charitable activities includes direct costs (for example salary costs, programme expenses, running costs, telephone costs).

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

(e) Support costs – allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated on the basis of time spent on raising certain funds or activity.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

(e) Support costs – allocation *(continued)*

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

All tangible fixed assets costing more than £1,000 are capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	2% straight line
Equipment	33 1/3% straight line
Fixtures and Fittings	33 1/3% straight line
Motor Vehicles	25% straight line

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss.

(i) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(j) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 31 DECEMBER 2023****(k) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

(l) Tax

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(n) Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

(i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

2. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	85,984	40,333	126,317	63,742	22,415	86,157
Grants	131,790	104,819	236,609	129,622	64,080	193,702
Gift Aid	4,342	-	4,342	6,021	-	6,021
	<u>222,116</u>	<u>145,152</u>	<u>367,268</u>	<u>199,385</u>	<u>86,495</u>	<u>285,880</u>

3. Income from investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Interest - deposits	601	-	601	332	-	332
	<u>601</u>	<u>-</u>	<u>601</u>	<u>332</u>	<u>-</u>	<u>332</u>

4. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rent receivable	-	-	-	1,950	-	1,950
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,950</u>	<u>-</u>	<u>1,950</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

5. Project management

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Core activities						
Support costs	28,677	10,460	39,137	43,495	1,472	44,967
	<u>28,677</u>	<u>10,460</u>	<u>39,137</u>	<u>43,495</u>	<u>1,472</u>	<u>44,967</u>
Micah Centre:						
Bank fees	181	-	181	133	-	133
Caretaker and cleaning	-	5,482	5,482	-	7,571	7,571
Motor vehicle expenses	1,344	-	1,344	1,180	-	1,180
Support costs	2,757	30,832	33,589	8,420	23,922	32,342
	<u>4,282</u>	<u>36,314</u>	<u>40,596</u>	<u>9,733</u>	<u>31,493</u>	<u>41,226</u>
	<u>32,959</u>	<u>46,774</u>	<u>79,733</u>	<u>53,228</u>	<u>32,965</u>	<u>86,193</u>

6. Analysis of expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total 2023 £	Unrestricted Total 2023 £	Restricted Total 2023 £
Family Support Project	-	71,939	71,939	18,248	53,691
Children's and Youth Project	-	116,538	116,538	79,724	36,814
Outreach Project	-	91,925	91,925	73,670	18,255
	<u>-</u>	<u>280,402</u>	<u>280,402</u>	<u>171,642</u>	<u>108,760</u>

£108,760 (2022 - £67,212) of the above costs were attributable to restricted funds. £171,642 (2022 - £162,883) of the above costs were attributable to unrestricted funds.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

6. Analysis of expenditure on charitable activities *(continued)*

	Activities undertaken directly £	Support costs £	Total 2022 £	Unrestricted Total 2022 £	Restricted Total 2022 £
Family Support Project	-	53,716	53,716	19,732	33,984
Children's and Youth Project	-	83,454	83,454	67,791	15,663
Outreach Project	-	92,925	92,925	75,360	17,565
	<u>-</u>	<u>230,095</u>	<u>230,095</u>	<u>162,883</u>	<u>67,212</u>

£67,212 (2021 - £155,684) of the above costs were attributable to restricted funds. £162,883 (2021 - £80,068) of the above costs were attributable to unrestricted funds.

7. Allocation of support costs

Support cost	Basis of allocation	Project Management £	Family Support Project £	Children's and Youth Project £	Outreach Project £	Total 2023 £
Wages & salaries	Time spent	34,139	48,429	88,139	76,882	247,589
Programme expenses	Est usage	6,184	22,193	26,299	11,816	66,492
Repairs and maintenance	Est usage	3,268	400	-	474	4,142
Rates	Est usage	1,075	-	-	-	1,075
Insurance	Est usage	4,500	-	-	1,164	5,664
Heat and light	Est usage	4,958	600	-	-	5,558
Stationery, supplies & phone	Est usage	-	317	2,100	1,189	3,606
Depreciation	Cost	15,681	-	-	-	15,681
Governance	Cost	2,921	-	-	400	3,321
Total		<u>72,726</u>	<u>71,939</u>	<u>116,538</u>	<u>91,925</u>	<u>353,128</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

7. Allocation of support costs *(continued)*

Support cost	Basis of allocation	Project Management	Family Support Project	Children's and Youth Project	Outreach Project	Total 2022
		£	£	£	£	£
Wages & salaries	Time spent	46,877	43,440	71,714	75,241	237,272
Programme expenses	Est usage	2,150	6,176	11,302	12,701	32,329
Repairs and maintenance	Est usage	2,013	-	438	882	3,333
Rates	Est usage	971	164	-	-	1,135
Insurance	Est usage	2,803	2,367	-	-	5,170
Heat and light	Est usage	-	1,569	-	3,487	5,056
Stationery, supplies & phone	Est usage	1,898	-	-	614	2,512
Depreciation	Cost	17,993	-	-	-	17,993
Governance	Cost	2,604	-	-	-	2,604
Total		<u>77,309</u>	<u>53,716</u>	<u>83,454</u>	<u>92,925</u>	<u>307,404</u>

8. Governance costs

	Note	2023 £	2022 £
Trustee remuneration	11	-	-
Trustee expenses	11	-	-
Independent examiner's fees	10	2,757	-
Auditor's remuneration (including expenses and benefits in kind)	10	-	2,604
		<u>2,757</u>	<u>2,604</u>

9. Net income/(expenditure) for the year

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>15,681</u>	<u>17,993</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to independent examiner's fee of £1,285 (2022 - £Nil) and other services of £1,472 (2022 - £Nil).

The auditor's remuneration amounts to an audit fee of £Nil (2022 - £1,284) and other services of £Nil (2022 - £1,320).

11. Trustees' and key management personnel remuneration and expenses

The Trust considers its key management personnel to be Heather Purdy.

The trustees neither received nor waived any remuneration during the year (2022 - £Nil).

The trustees did not have any expenses reimbursed during the year (2022 - £Nil).

12. Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2023 Number	2023 FTE	2022 Number	2022 FTE
Project management	3	2	3	2
Charitable activities	7	6	9	7
	<u>10</u>	<u>8</u>	<u>12</u>	<u>9</u>

The total staff costs and employees' benefits was as follows:

	2023 £	2022 £
Wages and salaries	226,288	219,743
Social security	13,377	10,635
Pension	7,924	6,894
	<u>247,589</u>	<u>237,272</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

12. Staff costs and employee benefits *(continued)*

	2023 £	2022 £
Allocated to:		
Core Activities	34,139	43,440
Family Support Project	48,429	43,440
Children's and Youth Project	88,139	71,714
Outreach Project	76,882	75,241
Micah Centre	-	3,437
	<u>247,589</u>	<u>237,272</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000 (2022: None).

13. Taxation status

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

14. Tangible fixed assets

	Buildings £	Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
COST					
At 1 January 2023	668,535	20,118	50,539	11,500	750,692
Disposals	-	(2,695)	-	-	(2,695)
At 31 December 2023	<u>668,535</u>	<u>17,423</u>	<u>50,539</u>	<u>11,500</u>	<u>747,997</u>
DEPRECIATION					
At 1 January 2023	133,710	20,118	48,229	11,500	213,557
Charge for the year	13,371	-	2,310	-	15,681
On disposals	-	(2,695)	-	-	(2,695)
At 31 December 2023	<u>147,081</u>	<u>17,423</u>	<u>50,539</u>	<u>11,500</u>	<u>226,543</u>
NET BOOK VALUE					
At 31 December 2023	<u>521,454</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>521,454</u>
At 31 December 2022	<u>534,825</u>	<u>-</u>	<u>2,310</u>	<u>-</u>	<u>537,135</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

14. Tangible fixed assets *(continued)*

Buildings comprise The Micah Centre, Belfast and 91 Ravenhill Road, Belfast.

Willowfield Parish Community Association lease the land on which the Micah Centre is built on from the Representative Church Body in Dublin. The lease is over 25 years from 1st January 2006.

91 Ravenhill Road is leased with a term of 9,000 years which commenced on 20th January 1982 and the property was sold in January 2024.

15. Debtors

	2023	2022
	£	£
Accrued income	6,663	2,040
	<u>6,663</u>	<u>2,040</u>

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,716	1,680
Deferred income	23,000	60,838
Other tax and social security	4,076	-
Other creditors	1,249	1,263
	<u>30,041</u>	<u>63,781</u>

17. Deferred income

	Under 1 year	Total
	£	£
At 1 January 2023	60,838	60,838
Additions during the year	23,000	23,000
Amounts released to income	(60,838)	(60,838)
At 31 December 2023	<u>23,000</u>	<u>23,000</u>

Income has been deferred at 31 December 2023 as it relates to donations for the next financial year.

Deferred income is made up of Grafton Mission Charitable Trust £23,000.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

17. Deferred income *(continued)*

	Under 1 year £	Total £
At 1 January 2022	50,580	50,580
Additions during the year	60,838	60,838
Amounts released to income	(50,580)	(50,580)
At 31 December 2022	<u>60,838</u>	<u>60,838</u>

Income has been deferred at 31 December 2022 as it relates to donations and grants for the next financial year.

Deferred income is made up of Garfield Weston £20,000, DFC £5,838, Grafton Mission Charitable Trust £28,000 and Willowfield Parish Church £7,000.

18. Contingent liabilities

The company has a contingent liability to repay grants received if certain conditions are not met or if they are breached.

19. Fund reconciliation

Unrestricted funds

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2023 £
Revenue	40,950	222,717	(204,601)	22,000	81,066
Capital	-	-	-	-	-
	<u>40,950</u>	<u>222,717</u>	<u>(204,601)</u>	<u>22,000</u>	<u>81,066</u>

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Revenue	39,143	201,667	(216,111)	16,251	40,950
Capital	-	-	-	-	-
	<u>39,143</u>	<u>201,667</u>	<u>(216,111)</u>	<u>16,251</u>	<u>40,950</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

19. Fund reconciliation *(continued)*

Restricted funds

	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Revenue	36,862	145,152	(155,534)	(6,319)	20,161
Capital	537,135	-	-	(15,681)	521,454
	<u>573,997</u>	<u>145,152</u>	<u>(155,534)</u>	<u>(22,000)</u>	<u>541,615</u>

	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Revenue	48,802	86,495	(100,177)	1,742	36,862
Capital	555,128	-	-	(17,993)	537,135
	<u>603,930</u>	<u>86,495</u>	<u>(100,177)</u>	<u>(16,251)</u>	<u>573,997</u>

Fund descriptions

a) *Unrestricted funds*

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes.

b) *Restricted funds*

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

20. Analysis of net assets between funds

As at 31 December 2023

	Unrestricted funds		Restricted funds		Total
	- revenue	- capital	-revenue	-capital	
	£	£	£	£	£
Fixed assets	-	-	-	521,454	521,454
Cash	111,107	-	13,498	-	124,605
Other current assets/(liabilities)	(30,041)	-	6,663	-	(23,378)
Total	81,066	-	20,161	521,454	622,681

As at 31 December 2022

	Unrestricted funds		Restricted funds		Total
	- revenue	- capital	-revenue	-capital	
	£	£	£	£	£
Fixed assets	-	-	-	537,135	537,135
Cash	96,595	-	42,958	-	139,553
Other current assets/(liabilities)	(55,645)	-	(6,096)	-	(61,741)
Total	40,950	-	36,862	537,135	614,947

21. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income / (expenditure) for year	7,734	(28,126)
Interest receivable	(601)	(332)
Depreciation and impairment of tangible fixed assets	15,681	17,993
Increase in debtors	(4,623)	(694)
(Decrease)/increase in creditors	(33,740)	10,602
Net cash flow from operating activities	(15,549)	(557)

22. Transfers

Funds were transferred from unrestricted funds to restricted funds to cover shortfalls in restricted funding.

When conditions on projects have been met, it is deemed the restriction ceases and any surpluses are transferred from restricted funds to unrestricted funds.

Depreciation for the year was transferred from revenue funds to capital funds.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

23. Related party transactions

Rev Clive Atkinson is a trustee in the company and in Willowfield Parish Church.

Willowfield Parish Church made donations to the company during the year of £56,892 (2022: £29,832).

No other related party transactions have occurred in the year.

24. Events after the reporting period

In January 2024, the property at 91 Ravenhill Road with a net book value of £10,319 at the balance sheet date was sold for proceeds of £96,000 less legal and estate agent costs totalling £3,046, resulting in a gain on disposal of £82,635.

25. Company Limited by Guarantee

The company is limited by guarantee and has no share capital.

On a winding up members may be required to contribute a maximum of £1.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

26. MOVEMENT IN FUNDS

	Accumulated surplus of income over expenditure at 1 Jan 2023 £	Income 2023 £	Expenditure 2023 £	Transfers 2023 £	Surplus/ (deficit) after transfers 2023 £	Accumulated surplus of income over expenditure at 31 Dec 2023 £
Unrestricted Funds						
Core activities	1,368	33,021	(28,677)	(3,000)	1,344	2,712
Salary reserve	38,000	-	-	25,000	25,000	63,000
Family Support	-	25,032	(18,248)	-	6,784	6,784
Children's and Youth Project	-	83,266	(79,724)	-	3,542	3,542
Outreach Project	1,582	75,053	(73,670)	-	1,383	2,965
Micah Centre	-	6,345	(4,282)	-	2,063	2,063
Total Unrestricted Funds	<u>40,950</u>	<u>222,717</u>	<u>(204,601)</u>	<u>22,000</u>	<u>40,116</u>	<u>81,066</u>
 Allocation - Revenue	40,950	222,717	(204,601)	22,000	40,116	81,066
Capital	-	-	-	-	-	-
Total Unrestricted Funds	<u>40,950</u>	<u>222,717</u>	<u>(204,601)</u>	<u>22,000</u>	<u>40,116</u>	<u>81,066</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

26. MOVEMENT IN FUNDS (Continued)

	Accumulated surplus of income over expenditure at 1 Jan 2022 £	Income 2022 £	Expenditure 2022 £	Transfers 2022 £	Surplus/ (deficit) after transfers 2022 £	Accumulated surplus of income over expenditure at 31 Dec 2022 £
Unrestricted Funds						
Core activities	-	44,863	(43,495)	-	1,368	1,368
Salary reserve	38,000	-	-	-	-	38,000
Family Support	1,143	13,338	(19,732)	5,251	(1,143)	-
Children's and Youth Project	-	60,761	(67,791)	7,030	-	-
Outreach Project	-	76,942	(75,360)	-	1,582	1,582
Micah Centre	-	5,763	(9,733)	3,970	-	-
Total Unrestricted Funds	<u>39,143</u>	<u>201,667</u>	<u>(216,111)</u>	<u>16,251</u>	<u>1,807</u>	<u>40,950</u>
Allocation - Revenue	39,143	201,667	(216,111)	16,251	1,807	40,950
Capital	-	-	-	-	-	-
Total Unrestricted Funds	<u>39,143</u>	<u>201,667</u>	<u>(216,111)</u>	<u>16,251</u>	<u>1,807</u>	<u>40,950</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

26. MOVEMENT IN FUNDS

	Accumulated surplus of income over expenditure at 1 Jan 2023 £	Income 2023 £	Expenditure 2023 £	Transfers 2023 £	Surplus/ (deficit) after transfers 2023 £	Accumulated surplus of income over expenditure at 31 Dec 2023 £
Restricted Funds						
Core activities	3,900	10,459	(10,460)	-	(1)	3,899
Family Support	7,339	53,848	(53,691)	-	157	7,496
Children's and						
Youth Project	14,677	37,605	(36,814)	(12,000)	(11,209)	3,468
Outreach Project	10,946	21,240	(18,255)	(10,000)	(7,015)	3,931
Micah Centre						
- Revenue	-	22,000	(36,314)	15,681	1,367	1,367
- Capital	537,135	-	-	(15,681)	(15,681)	521,454
Total Restricted Funds	<u>573,997</u>	<u>145,152</u>	<u>(155,534)</u>	<u>(22,000)</u>	<u>(32,382)</u>	<u>541,615</u>
Allocation -						
Revenue	36,862	145,152	(155,534)	(6,319)	(16,701)	20,161
Capital	537,135	-	-	(15,681)	(15,681)	521,454
Total Restricted Funds	<u>573,997</u>	<u>145,152</u>	<u>(155,534)</u>	<u>(22,000)</u>	<u>(32,382)</u>	<u>541,615</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

26. MOVEMENT IN FUNDS (Continued)

	Accumulated surplus of income over expenditure at 1 Jan 2022 £	Income 2022 £	Expenditure 2022 £	Transfers 2022 £	Surplus/ (deficit) after transfers 2022 £	Accumulated surplus of income over expenditure at 31 Dec 2022 £
Restricted Funds						
Core activities	3,900	1,472	(1,472)	-	-	3,900
Family Support	2,938	38,385	(33,984)	-	4,401	7,339
Children's and Youth Project	30,529	16,062	(15,663)	(16,251)	(15,852)	14,677
Outreach Project	11,435	17,076	(17,565)	-	(489)	10,946
Micah Centre						
- Revenue	-	13,500	(31,493)	17,993	-	-
- Capital	555,128	-	-	(17,993)	(17,993)	537,135
Total Restricted Funds	603,930	86,495	(100,177)	(16,251)	(29,933)	573,997
 Allocation - Revenue	 48,802	 86,495	 (100,177)	 1,742	 (11,940)	 36,862
Capital	555,128	-	-	(17,993)	(17,993)	537,135
Total Restricted Funds	603,930	86,495	(100,177)	(16,251)	(29,933)	573,997

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS

YEAR ENDED 31 DECEMBER 2023

27. ANALYSIS OF CORE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	750	5,461
Other Donations	170	-
Interest receivable	601	-
	<u>1,521</u>	<u>5,461</u>
Grants		
Tudor Trust	31,500	-
DFC	-	4,998
	<u>31,500</u>	<u>4,998</u>
TOTAL INCOME	<u>33,021</u>	<u>10,459</u>
EXPENDITURE		
Salaries	28,677	5,462
Programme expenses	-	4,998
TOTAL EXPENDITURE	<u>28,677</u>	<u>10,460</u>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE FOR THE YEAR	4,344	(1)
Accumulated surplus of Income over Expenditure at 1 January 2023	39,368	3,900
NET INCOMING TRANSFERS IN THE YEAR	<u>22,000</u>	<u>-</u>
ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2023	<u>65,712</u>	<u>3,899</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2023

28. ANALYSIS OF FAMILY SUPPORT PROJECT

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	3,488	-
Other Donations	744	-
	<u>4,232</u>	<u>-</u>
Grants		
DfC	-	39,448
Church of Ireland Priorities Fund	3,000	-
Enkalon Foundation	500	-
Community Foundation NI	2,000	-
Souter Trust	5,000	-
EBCDA	800	14,400
Anchor Foundation	6,000	-
Prince of Wales Charitable Foundation	3,500	-
	<u>20,800</u>	<u>53,848</u>
TOTAL INCOME	<u>25,032</u>	<u>53,848</u>
EXPENDITURE		
Salaries	15,056	33,373
Programme expenses	2,675	19,518
Light and heat	-	600
Repairs and maintenance	400	-
Stationery, supplies and telephone	117	200
TOTAL EXPENDITURE	<u>18,248</u>	<u>53,691</u>
SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR	6,784	157
Accumulated surplus of Income over Expenditure at 1 January 2023	-	7,339
NET INCOMING TRANSFERS IN THE YEAR	-	-
ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2023	<u>6,784</u>	<u>7,496</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS (continued)

YEAR ENDED 31 DECEMBER 2023

29. ANALYSIS OF CHILDREN'S AND YOUTH PROJECT

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	6,750	29,825
Other Donations	16,241	-
Gift aid	2,165	-
	<u>25,156</u>	<u>29,825</u>
Grants		
Belfast City Council	-	4,780
Irish Youth Foundation	6,000	-
Garfield Weston Foundation	20,000	-
East Belfast Alternatives	360	-
Education Authority	-	3,000
Church of Ireland Orphans and Children Society	17,250	-
Ulster Garden Villages	8,000	-
Hedley Foundation	1,000	-
Church of Ireland Priorities Fund	4,000	-
Esme Mitchell Trust	1,500	-
	<u>58,110</u>	<u>7,780</u>
TOTAL INCOME	<u>83,266</u>	<u>37,605</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2023

29. ANALYSIS OF CHILDREN'S AND YOUTH PROJECT *(continued)*

	Unrestricted Funds £	Restricted Funds £
EXPENDITURE		
Salaries	59,228	28,911
Programme expenses	18,396	7,903
Stationery, supplies and telephone	2,100	-
TOTAL EXPENDITURE	<u>79,724</u>	<u>36,814</u>
 SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR	 3,542	 791
Accumulated surplus of Income over Expenditure at 1 January 2023	-	14,677
NET OUTGOING TRANSFERS IN THE YEAR	-	(12,000)
 ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2023	 <u>3,542</u>	 <u>3,468</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2023

30. ANALYSIS OF OUTREACH PROJECT

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	10,387	-
Other Donations	45,486	5,047
	<u>55,873</u>	<u>5,047</u>
Grants		
The Maurice & Hilda Laing Charitable Trust	7,000	-
TBF & KL Thompson Trust	6,000	-
Church of Ireland Priorities Fund	1,000	-
Halifax Foundation	-	4,500
EBCDA	1,000	-
Community Foundation NI	-	10,200
Apex Housing	-	360
Live Here Love Here	-	1,133
Anonymous	4,180	-
	<u>19,180</u>	<u>16,193</u>
TOTAL INCOME	<u>75,053</u>	<u>21,240</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2023

30. ANALYSIS OF OUTREACH PROJECT *(continued)*

	Unrestricted Funds £	Restricted Funds £
EXPENDITURE		
Salaries	68,541	8,341
Programme expenses	3,559	8,257
Repairs and maintenance	-	474
Stationery, supplies and telephone	406	783
Insurance	1,164	-
Legal and professional fees	-	400
TOTAL EXPENDITURE	<u>73,670</u>	<u>18,255</u>
 SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR	 1,383	 2,985
Accumulated surplus of Income over Expenditure at 1 January 2023	1,582	10,946
NET OUTGOING TRANSFERS IN THE YEAR	-	(10,000)
 ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2023	 <u>2,965</u>	 <u>3,931</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2023

31. ANALYSIS OF MICAH CENTRE AND BUILDINGS

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	231	-
Other Donations	1,737	-
Gift aid	2,177	-
	<u>4,145</u>	<u>-</u>
Grants		
Belfast City Council	-	20,500
DFC	-	1,500
EBCDA	2,200	-
	<u>2,200</u>	<u>22,000</u>
TOTAL INCOME	<u>6,345</u>	<u>22,000</u>
EXPENDITURE		
Caretaker and cleaning	-	5,482
Programme expenses	-	1,186
Rates	-	1,075
Light and heat	-	5,153
Repairs and maintenance	-	3,268
Stationery, supplies and telephone	-	(195)
Insurance	-	4,500
Motor vehicle expenses	1,344	-
Bank fees	181	-
Depreciation	-	15,681
Audit fees	2,757	-
Legal and professional fees	-	164
TOTAL EXPENDITURE	<u>4,282</u>	<u>36,314</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2023

31. ANALYSIS OF MICAH CENTRE AND BUILDINGS *(continued)*

	Unrestricted Funds £	Restricted Funds £
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE FOR THE YEAR	2,063	(14,314)
Accumulated surplus of Income over Expenditure at 1 January 2023	-	537,135
NET INCOMING TRANSFERS IN THE YEAR	-	-
ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2023	<u>2,063</u>	<u>522,821</u>

Willowfield Parish Community Association

Northern Ireland - Charity number 103336

Annual report

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2023

The trustees present their report and the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Willowfield Parish Community Association
Charity registration number	NIC 103336
Company number	NI062808
Registered office	The Micah Centre, 149A My Lady's Road, Belfast, BT6 8FE
The trustees have delegated day to day management duties to Heather Purdy.	
Independent examiner	GMcG, Chartered Accountants, 17 Mandeville Street, Portadown, County Armagh, BT62 3PB
Bankers	Danske Bank, Donegall Square West, Belfast, BT1 6JS

TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who served during the year and since the year end were as follows:

Rev Clive Atkinson	Chairman
Stephen Harte	Treasurer
Pauline O'Neill	Company Secretary
George Newell	Resigned 24 April 2023
Isobel Blair	
Colin Birnie	
Peter Clugston	
William Withers	
Ruth Glover	

PUBLIC BENEFIT STATEMENT

The Board of WPCA confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland, and are pleased to report that during 2023 the Association has continued to provide Public Benefits through the programmes and facilities we offer.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES

The objects of the Association is to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of Willowfield, Woodstock, Lagan Village, the Mount and the surrounding area in East Belfast without distinction of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion, by associating with the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants, and in particular:

- a) Children (Pre-school and Primary School Ages).
- b) Teenagers
- c) Unemployed Adults
- d) Single Parent Families
- e) Families struggling with poverty and deprivation
- f) The elderly and vulnerable.

ACHIEVEMENTS AND PERFORMANCE

Total income for the year was £367,869 (2022: £288,162). Donations and legacies income amounted to £367,268 (2022: £285,880), investment income amounted to £601 (2022: £332) and other income amounted to £Nil (2022: £1,950).

Total expenditure for the year amounted to £360,135 (2022: £316,288). Project management costs amounted to £79,733 (2022: £86,193) and the costs of charitable activities amounted to £280,402 (2022: £230,095).

The net income for the year was £7,734 (2022: net expenditure of £28,126).

2023 was a busy year at WPCA. We started the year by distributing money to local families through the Belfast City Council Hardship Fund, working alongside East Belfast Community Development Agency and other local community groups to ensure that vulnerable families received the support provided by the Council to help with the Cost of Living Crisis. We were also able to support our CAP clients living on tight or sometimes deficit budgets with help towards gas and electric costs, thanks to the amazing support from local churches to our Christmas appeal. It was great to see so many people coming through our doors, especially after a quiet couple of years during Covid. Staff were able to provide support and link people in with our programmes where appropriate. Our work in our Kids, Youth, Moving Forward, Family Support, CAP and Outreach projects continued and we were encouraged with growing numbers attending all our programmes!

We welcomed 4 students from Taylor University in Illinois, USA. Kaelynn, Briana, Jude and Tommy joined us as part of their term at Stranmillis University College and their placement with us saw them take part in our kids and youth programmes for 6 weeks. We were delighted to build on this link with Stranmillis University College and to benefit from the skills and enthusiasm of our American visitors.

The Cost of Living Crisis was a major concern for the community around us in early 2023, with community wide strategies aiming to provide warm spaces for people to come to, helping them to save on energy costs at home, but also to build community after the isolation of Covid. We joined with other community groups and churches to launch the East Belfast Anti-Poverty Alliance and also took part in a wider discussion with other Christian Groups looking to formally address poverty and lobby politicians in the absence of a Stormont Executive.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Our CAP Debt Centre Manager, James Myles, put together a relay team for the Belfast Marathon, raising vital funds for the work we do through the Debt Centre. Our Open House Programme continued to grow with numbers of up to 70 people per week attending for a chat and the opportunity to play boccia, curling, pool, archery, to take part in "rest and refresh." We benefitted from an advice visit from the Jobs and Benefits office once a month as well as other information sessions such as the benefits of sleep, the importance of mental well-being and budgeting advice.

We launched a new programme, Hobby Club, to provide a space to build community and a warm place to meet and enjoy a cooked lunch. As part of this, we received funding to improve our small community garden with new benches and attractive planting, creating a lovely area to sit outside. Hobby Club members grew tomatoes, beans, peas, strawberries and an amazing display of sunflowers. In partnership with several other local groups, we helped organise a community fun day to celebrate the King's Coronation in May. Over 4000 people attended the event and it was great to catch up with people we hadn't seen for a while! We also worked with our four local primary schools who took part in a Coronation Colouring Competition. The winners were invited to the fun day to receive their awards on stage.

In June we ran a table quiz to help raise some funds for WPCA. We were delighted to receive funding from the Department for Communities for 10 new laptops, which has made an enormous difference to our IT capabilities! Our work with men and women took place across the year, with Men's Youth Club proving popular and Women's Drop In enjoying line dancing lessons, a drum workshop and a 6 week course entitled "Empower Her", looking at well-being. Our Peaced Together courses saw a wide variety of women taking part in each 10 week course, working through discussions on how to heal past traumas, self-esteem, forgiveness and other issues.

One participant said, "This has been a life saving group. It helped me through such dark times. I've had loads of tears but also loads of laughter. I've met such an amazing bunch of ladies and enjoyed hearing and being a part of the stories. Each of us is unique like the pieces we all made. But also so beautiful inside and out. Thank you to both the leaders and being my listening ear at time of need. You're both amazing."

Our summer schemes were popular with over 300 people in attendance. We had two weeks of Summer Schemes for parent and toddlers, primary aged children and some activity days for teenagers. The summer schemes involved a mix of activities in the hall and outings to places like the farm, ice-skating and We are Vertigo. The teenagers enjoyed day trips which included surfing at the North Coast, Let's Go Hydro and bouldering in the Mourne.

One parent said, "My 4 boys have all grew up at Willowfield. Summer scheme for us is brilliant and means the kids are making lots of memories and new friends. They love it. The patience and understanding that the leaders and organisers have is super. One of my boys is autistic and has ADHD and nothing has been ever too much trouble and he is included in everything. This means so much to us. Willowfield is so important in the community for everyone. Thank you for another great summer scheme 😊"

Another parent said, "My daughter is autistic and never leaves the house. Willowfield summer scheme has been the only one she will attend and has attended 2 years in a row. She feels comfortable with everyone and is finally socialising outside the home! I feel safe to leave them with such a kind and caring team, we look forward to next year."

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

In the Autumn we enjoyed a visit from the Permanent Secretary of the Department for Communities, Colum Boyle, along with a team of officials, who fund our family support project. It was great to be able to show them around and to have the opportunity to share with them the work we are doing and for some of our service users to have the opportunity to share their inspirational stories. We also enjoyed a visit from the Halifax Fund who support our Hobby Club. They were impressed to see the group in full swing and to hear how it has benefitted the community.

In the run up to Christmas, we held our Christmas Tree Festival with trees decorated by 23 local businesses, 8 local community groups, 2 local Roman Catholic congregations, 3 local schools and 24 groups from within Willowfield Parish Church and WPCA. We were delighted to welcome several MLAs, an MP and some of our local Belfast City Councillors to the festival. The local community turned out in force and enjoyed music from Nettlefield Primary School choir and from Festival Brass. This was a really successful event, both in terms of welcoming in the community and in terms of fundraising. The joy on people's faces as they looked at all the different trees and enjoyed the atmosphere made it really worthwhile.

Throughout the year we have benefitted from collaborating and partnering with other local organisations. Our involvement in local forums and network groups is a real strength, keeping us informed about everything that is going on in the area, and providing useful contacts to share ideas and resources, and offer complementary services to best support each other and the local community.

Staff and Volunteers

We are blessed to have a great staff team who have, as always, given their all in the last year. It is such a privilege to see the dedication shown by staff and the heart they have for our community. We are so grateful to them and to our volunteers who give so selflessly of their time and energy to support our work. The enthusiasm, energy and positive attitudes shown by staff and volunteers enables us to work together as a team to meet the challenges we see in the community around us.

In March, we said goodbye to our Job Club Manager, Eunice Newell and her husband George, one of our Trustees. Eunice and George have been heavily involved with WPCA since the beginning and we took time to celebrate their hard work and dedication over the years. We also saw our Moving Forward Co-Ordinator, David Jardine, leave us in June after suffering with ill health for a couple of years. David has worked with WPCA for many years, first as a youth worker, then pioneering the Moving Forward project. David was able to join us towards the end of the year to celebrate his time with us and we pray for his continued recovery. Our financial administrator, Stewart Quinn, accepted the position as a youth worker in Magheralin Parish Church in August. Shannon Smillie, one of our part-time project workers moved to full-time employment in the further education sector in September. David, Shannon and Stewart will be greatly missed.

In November, we welcomed Linda Campbell as a CAP Debt Coach. She brings a fresh enthusiasm and energy to our work with people in debt and allows us to expand our capacity in this area.

FINANCIAL REVIEW (including reserves policy)

At the end of 2023, there is a £81,066 of a surplus in unrestricted funds, of which the Board has set aside £63,000 as a salary reserve representing 3 months salary costs; and there is a surplus on restricted funds of £541,615.

The Board is so grateful for the donations and grants we received during 2023 from many charities, grant making bodies, churches and individuals including:

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW (including reserves policy) *(continued)*

Anchor Foundation, Belfast City Council, Church of Ireland Priorities Fund, Church of Ireland Orphans and Childrens Society, Community Foundation NI, Department for Communities, Enkalon Foundation, Esme Mitchell Trust, EBCDA, Education Authority, Garfield Weston Foundation, Halifax Foundation NI, Hedley Foundation, Irish Youth Foundation Live Here Love Here, Maurice & Hilda Laing Charitable Trust, Prince of Wales Charitable Foundation, Souter Charitable Trust, TBF & KL Thompson, Tudor Trust, Ulster Garden Villages, Willowfield Parish Church and other donors who wish to remain anonymous.

The policy of the Management Committee is to maintain reserves at such level as limits the risk from a future downturn in income or from increased expenditure in the longer term, including expenditure on fixed assets.

EVENTS AFTER THE REPORTING PERIOD

In January 2024, the property at 91 Ravenhill Road was sold for net proceeds of £92,954, resulting in a gain on disposal of £82,635.

PLANS FOR FUTURE PERIODS

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Willowfield Parish Community Association is a charitable private company limited by guarantee and not having a share capital, whose registered office is situated in Northern Ireland. The Company was incorporated on 24th January 2007, commenced operations on 1st January 2008 and is recognised as a charity by The Charity Commission for Northern Ireland (charity reference number NIC 103336).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment, appointment, induction and training

Unless otherwise determined by the Association in General Meeting, the number of Trustees shall not exceed fifteen and shall not be less than five. The Board shall comprise of The Chairperson (and Trustee) who at all times will be the Rector of Willowfield Parish Church or other person appointed by him/her to act in that capacity and the number of trustees appointed as follows, half of whom shall be appointed annually by the Select Vestry of Willowfield Parish Church, to be known as "nominated trustees" and half of whom shall be elected at the Annual General Meeting (AGM), to be known as "elected trustees".

All trustees shall be members of the Association. Elected trustees shall hold office for a period of up to two years and shall retire by rotation, with the longest serving half to retire at each AGM. Retiring (elected) trustees shall be eligible for re-election. The number of nominated and elected trustees shall remain equal at all times.

The trustees have the power at any time to appoint any person to be a trustee to fill a casual vacancy. Any trustee so appointed shall hold office only until the next following AGM and then shall be eligible for re-election/nomination.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

Appropriate training and induction is available to all trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Board meets on a regular basis throughout the year, and by careful analysis of management accounts considers if there are any major risks to the future and to ensure that the company is a going concern and able to continue its work to benefit local residents in the Willowfield area of inner east Belfast.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of Willowfield Parish Community Association for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER

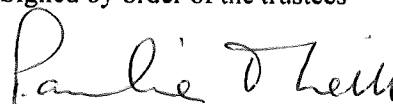
GMcG Portadown Chartered Accountants has been re-appointed as independent examiner for the ensuing year.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:
The Micah Centre
149A My Lady's Road
Belfast
BT6 8FE

Signed by order of the trustees



Pauline O'Neill
Company Secretary

Willowfield Parish Community Association

Northern Ireland - Charity number 103336

Annual return

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION

YEAR ENDED 31 DECEMBER 2023

I report on the accounts of the charitable company for the year ended 31 December 2023 as set out on pages 11 to 34.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Willowfield Parish Community Association for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. 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 includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing 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.

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
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Chartered Accountants | Registered Auditors | Chartered Tax Advisors | Forensic Accountants | Corporate Finance Advisors

GMcG is a trading name of GMcG Group Limited. Reg No NI059660. List of Directors available at registered office

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www.gmcgca.cc

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION *(continued)*

YEAR ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINER'S STATEMENT

I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

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



C M McCarter FCA (Independent Examiner)
Chartered Accountants Ireland

17 Mandeville Street
Portadown
Craigavon
County Armagh
BT62 3PB

For and on behalf of
GMcG Portadown
Chartered Accountants & Statutory Auditor

Date: 26 April 2024

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19 Alfred Street
BELFAST BT2 8EQ
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Accounts

COMPANY REGISTRATION NUMBER NI062808

WILLOWFIELD PARISH COMMUNITY
ASSOCIATION

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

31 DECEMBER 2022

Charity Number NIC103336

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS YEAR ENDED 31 DECEMBER 2022

Registered charity name	Willowfield Parish Community Association
Charity registration number	NIC103336
Company registration number	NI062808

The trustees

The trustees who served the company during the period were as follows:

Rev Clive Atkinson	Chairman
Stephen Harte	Treasurer
Pauline O'Neill	Company Secretary
George Newell	
Isobel Blair	
Colin Birnie	
Peter Clugston	
William Withers	
Ruth Glover	

The trustees have delegated day to day management duties to Heather Purdy.

Secretary	Pauline O'Neill
-----------	-----------------

Registered office	The Micah Centre 149A My Lady's Road Belfast BT6 8FE
-------------------	---

Auditor	Jackson Andrews Chartered Accountants & Statutory Auditor 6 Mandeville Mews Portadown County Armagh BT62 3NS
---------	--

Bankers	Danske Bank Donegall Square West Belfast BT1 6JS
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WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

The trustees present their report and the audited financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Willowfield Parish Community Association
Charity registration number	NIC 103336
Company number	NI062808
Registered office	The Micah Centre, 149A My Lady's Road, Belfast, BT6 8FE
The trustees have delegated day to day management duties to Heather Purdy.	
Auditor	Jackson Andrews, Chartered Accountants & Statutory Auditor, 6 Mandeville Mews, Portadown, County Armagh, BT62 3NS
Bankers	Danske Bank, Donegall Square West, Belfast, BT1 6JS

TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who served during the year and since the year end were as follows:

Rev Clive Atkinson	Chairman
Stephen Harte	Treasurer
Pauline O'Neill	Company Secretary
George Newell	
Isobel Blair	
Colin Birnie	
Peter Clugston	
William Withers	
Ruth Glover	

PUBLIC BENEFIT STATEMENT

The Board of WPCA confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland, and are pleased to report that during 2022 the Association has continued to provide Public Benefits through the programmes and facilities we offer.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

The objects of the Association is to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of Willowfield, Woodstock, Lagan Village, the Mount and the surrounding area in East Belfast without distinction of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion, by associating with the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants, and in particular:

- a) Children (Pre-school and Primary School Ages).
- b) Teenagers
- c) Unemployed Adults
- d) Single Parent Families
- e) Families struggling with poverty and deprivation
- f) The elderly and vulnerable.

ACHIEVEMENTS AND PERFORMANCE

Total income for the year was £288,162 (2021: £347,231). Donations and legacies income amounted to £285,880 (2021: £344,910), investment income amounted to £332 (2021: £46) and other income amounted to £1,950 (2021: £2,275).

Total expenditure for the year amounted to £316,288 (2021: £326,587). Project management costs amounted to £86,193 (2021: £90,835) and the costs of charitable activities amounted to £230,095 (2021: £235,752).

The net expenditure for the year was £28,126 (2021: net income of £20,644).

2022 continued to see Covid recovery as one of our main challenges as we sought to protect local people and staff from high levels of Covid prevalent in the community. We noted that some people were afraid to attend events, whilst others craved community and rebuilding connections and relationships with other people. Staff were a vital link for people, leading the way in responding to need as it arose and showing kindness and compassion in all that they did. We continued with our Kids, Youth, Moving Forward, Family Support, CAP and Outreach projects, seeking to renew and rebuild relationships with local people, some of whom we hadn't seen much during the Covid period. We were delighted to be able to move past Covid restrictions as the year progressed and have larger events, heading, over the course of the year, to more pre-pandemic levels of people attending our programmes and events.

We noticed a significant increase in people, including children and young people, reporting mental health issues and have sought to address these issues through our programmes. We partnered with East Belfast Community Development Agency to raise awareness of Mental Wellness and have introduced a "Rest and Reflection" element to our Tuesday morning Open House group, amongst other things.

We have enjoyed several placement students with us over the course of this year. We welcomed Cheyenne Roberts from Gordon College in Boston in February. Cheyenne was in Northern Ireland to spend a term at Stranmillis University College. Cheyenne was involved in our Kids and Youth programmes for 7 weeks on her placement and continued to volunteer with us for the rest of her time in Northern Ireland.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

We also welcomed Madi McClintock from Belfast Bible College who has given of her time all year on our Kids and Youth Programmes, attending Summer Schemes and helping out with Girls Group. In the Autumn, we welcomed Jack McFerran from Queen's University who did a three month placement with our CAP project, helping out with our Open House group and learning more about poverty and the related issues.

One of our first big events since Covid was a fun day to celebrate the Queen's Diamond Jubilee. Over 600 local people attended for a barbeque, bouncy castles and face painting. We were able to link in with many people from the area and it was a thoroughly enjoyable event for all! Staff were able to chat to people and provide information on our programmes and volunteers were very much appreciated as we hosted the event.

The WPCA Board took time out to attend a Strategic Review Day in June, facilitated by NICVA. This was a wonderful opportunity for the Board to spend time reflecting on our priorities and what we see as emerging needs coming out of Covid. As WPCA moves into its 20th year, it was important to review what we have done, where we are now, and what we see as the challenges and opportunities to come. Noticeably, coming out of Covid, it is important to consolidate and strengthen what we have, invest in our staff through training and seek to grow our volunteer base.

We were able to run our Summer Schemes this year, with larger numbers than during Covid. Many of the restrictions had eased significantly by this stage and our Kids, Family Support and Youth Summer Schemes were well attended and significant for those who attended. The weather was wonderful over the two weeks of the Schemes and we were delighted to welcome new families, as well as those better known to us. The following comments came as part of our feedback and evaluation:

"We loved it all, thank you to everyone who made it possible!"

"Everything was super fun! We enjoyed the crafts, Jump, Jiggle and Jive and the farm on the last day."

"I'm not sure there is anything that can be done to improve as the kids had fun and the leaders always make them feel so special like they are best kids on the planet. Willowfield have been blessed with some amazing youth leaders."

"There are not many youth programmes like Willowfield that include lots of fun, trips and make all the children feel like they are all important. The summer scheme is so important as it is in an area where a lot of families may not be able to afford holidays or day trips, Willowfield offers these families a chance for their children to get out of the area and just be children. It stops them being bored and maybe getting into trouble, they also get a chance to socialise and make friends."

"Having children and not be able to afford to take my girls out on loads of trips. My girls enjoyed going to summer scheme as it brilliant price for my girls and they really enjoyed doing the trips as there was a mixture of different trips each day."

"The wonderful volunteers that make it so much fun for the kids and really give them time and attention"

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

In the Autumn, we had a Christmas Card Competition, where entrants from the four local primary schools and from our programmes designed a Christmas Card. Ten designs were chosen, made into Christmas Cards and were available for sale. This was a great opportunity to involve our local community in helping to raise some much needed funds. We also held a Christmas Tree Festival at the end of November. We had 60 Christmas trees set up as a forest trail in Willowfield Parish Church. These were decorated by 22 local businesses, 3 local schools, several local community groups and various groups from WPCA and Willowfield Parish Church. It was a great event, running over the course of a week. We had local politicians attending as well as the choir from Nettlefield Primary School who opened the event for us. David Brooks MLA said, "I can't think of a better way to connect so many different community groups and businesses with the church."

We also enjoyed Festival Brass who performed for us on the Friday night and we had a special visitor from the North Pole for visiting children. Coming at a time when we were in the midst of a cost of living crisis, we were conscious of the needs of local people and also the pressures of rising costs within WPCA. The Christmas Tree Festival was an opportunity for people to come together to celebrate Christmas after a couple of years when we weren't able to meet together as we might have wished to. The delight and excitement on children's faces as they walked round the trees, enjoying the lights and atmosphere, made this event really worthwhile and many people have asked us to repeat the experience as a yearly tradition!

In December officials from the Department for Communities paid us a visit and we were delighted to be able to show them all that was going on that day, including Nettlefield School carol service preparations, our Tots Christmas party organized by our family support workers, as well as give them a tour of our facilities. This visit also resulted in funding being approved for 10 new laptops to upgrade our IT capabilities, for which we are so grateful to the Department for Communities!

We have benefitted from good links with other statutory, voluntary and community groups in the area, collaborating with East Belfast Alternatives to work with a group of boys. We are also involved in a number of local forums and network groups which help us to keep informed about local issues and what other groups are doing in the area so that we can offer complementary services and support each other. We look forward to building on these good relationships over the coming years.

Staff and Volunteers

As always, our staff and volunteers are what make WPCA what it is. We have wonderful staff who continue to go the extra mile and pour their hearts into our community. We are so grateful for all that they do and the selfless manner in which they do it. Our volunteers give generously of their time, in the midst of busy lives and for that we are enormously grateful. We could not do what we do without their help and support.

In terms of staffing this year, we welcomed Shannon Smillie into our Moving Forward Project. Shannon has great experience working with young people and students and we look forward to seeing this project develop with her involvement.

Hilary McClay, who had been Development Manager for ten years, left her role in July. As part of the succession planning, she had been working alongside the new General Manager, Heather Purdy for several months before finishing in July as the Administrator, Alice McCallum, returned from maternity leave. We wish to publicly thank Hilary for her leadership during her time at WPCA and acknowledge the huge part she played in the inception of WPCA. She has had an enormous impact and influence on the organisation and we wish her well as she moves on to other projects.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW (including reserves policy)

At the end of 2022, there is a £40,950 of a surplus in unrestricted funds, of which the Board has set aside £38,000 as a salary reserve representing 2 months salary costs; and there is a surplus on restricted funds of £573,997.

The Board is so grateful for the donations and grants we received during 2022 from many charities, grant making bodies, churches and individuals including:

Belfast City Council, Church of Ireland Priorities Fund, Church of Ireland Orphans and Childrens Society, Garfield Weston Foundation, Enkalon Foundation, Department for Communities, The Tudor Trust, The Ardbarron Trust, David Irvine Foundation (CFNI), Archer Trust, TBF & KL Thompson Trust, EBCDA, Irish Youth Foundation, Hinchley Trust, Anchor Foundation, Halifax Foundation, Belfast Harbour Community Awards, Youth Action NI, Co-op Community Foundation, East Belfast Alternatives, Maurice & Hilda Laing Charitable Trust, Hinchley Trust, Victoria Homes Trust, MindMatters CoI and other donors who wish to remain anonymous.

The policy of the Management Committee is to maintain reserves at such level as limits the risk from a future downturn in income or from increased expenditure in the longer term, including expenditure on fixed assets.

PLANS FOR FUTURE PERIODS

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Willowfield Parish Community Association is a charitable private company limited by guarantee and not having a share capital, whose registered office is situated in Northern Ireland. The Company was incorporated on 24th January 2007, commenced operations on 1st January 2008 and is recognised as a charity by The Charity Commission for Northern Ireland (charity reference number NIC 103336).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment, appointment, induction and training

Unless otherwise determined by the Association in General Meeting, the number of Trustees shall not exceed fifteen and shall not be less than five. The Board shall comprise of The Chairperson (and Trustee) who at all times will be the Rector of Willowfield Parish Church or other person appointed by him/her to act in that capacity and the number of trustees appointed as follows, half of whom shall be appointed annually by the Select Vestry of Willowfield Parish Church, to be known as "nominated trustees" and half of whom shall be elected at the Annual General Meeting (AGM), to be known as "elected trustees".

All trustees shall be members of the Association. Elected trustees shall hold office for a period of up to two years and shall retire by rotation, with the longest serving half to retire at each AGM. Retiring (elected) trustees shall be eligible for re-election. The number of nominated and elected trustees shall remain equal at all times.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

The trustees have the power at any time to appoint any person to be a trustee to fill a casual vacancy. Any trustee so appointed shall hold office only until the next following AGM and then shall be eligible for re-election/nomination.

Appropriate training and induction is available to all trustees.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Board meets on a regular basis throughout the year, and by careful analysis of management accounts considers if there are any major risks to the future and to ensure that the company is a going concern and able to continue its work to benefit local residents in the Willowfield area of inner east Belfast.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of Willowfield Parish Community Association for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware;
and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

AUDITOR

Jackson Andrews are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

SMALL COMPANY PROVISIONS

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

Registered office:
The Micah Centre
149A My Lady's Road
Belfast
BT6 8FE

Signed by order of the trustees



Pauline O'Neill
Company Secretary

24 - 4 - 2023

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD
PARISH COMMUNITY ASSOCIATION**

YEAR ENDED 31 DECEMBER 2022

Opinion

We have audited the financial statements of Willowfield Parish Community Association for the year ended 31 December 2022 which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION *(continued)*

YEAR ENDED 31 DECEMBER 2022

Other information *(continued)*

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibility statement set out on pages 7 and 8, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION *(continued)*

YEAR ENDED 31 DECEMBER 2022

Responsibilities of trustees *(continued)*

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Identifying and assessing potential risks related to irregularities

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

Audit response to risks identified:

- the nature of the industry and sector, control environment and charity's financial results and position;
- current COVID-19 environment
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team and involving relevant internal specialists regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION *(continued)*

YEAR ENDED 31 DECEMBER 2022

Identifying and assessing potential risks related to irregularities *(continued)*

As a result of these procedures, we considered that the particular areas in the financial statements that were susceptible to misstatement were related to management bias in accounting estimates and judgements; recognition, classification and completeness of income. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Charity legislation applicable to Northern Ireland, Charity's governing document, employment law, health and safety and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty.

Our procedures to respond to risks identified include the following:

- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management and external legal advisors concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatements due to fraud;
- reading minutes of meetings of those charged with governance;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments including those relating to revenue recognition; assessing whether the judgements made in making accounting estimates are indicative of potential bias; and evaluating the rationale of any significant transactions that are large, unusual or outside the normal course of the charity's activities.

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD
PARISH COMMUNITY ASSOCIATION** *(continued)*

YEAR ENDED 31 DECEMBER 2022

Auditor's responsibilities for the audit of the financial statements *(continued)*

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 the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that 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 charitable 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 significant deficiencies in internal control that we identify during our audit.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD
PARISH COMMUNITY ASSOCIATION (continued)**

YEAR ENDED 31 DECEMBER 2022

Use of our report

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



MR MICHAEL McCARTER FCA
(Senior Statutory Auditor)
For and on behalf of
JACKSON ANDREWS
Chartered Accountants
& Statutory Auditor

6 Mandeville Mews
Portadown
County Armagh
BT62 3NS

28th April 2023

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 31 DECEMBER 2022

			2022		2021
	Note	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Income and endowments from:					
Donations and Legacies	2	199,385	86,495	285,880	344,910
Investments	3	332	-	332	46
Other	4	1,950	-	1,950	2,275
Total income and endowments		201,667	86,495	288,162	347,231
Expenditure on:					
Project management	5	(53,228)	(32,965)	(86,193)	(90,835)
Charitable activities	6	(162,883)	(67,212)	(230,095)	(235,752)
Total expenditure		(216,111)	(100,177)	(316,288)	(326,587)
Net (expenditure)/income		(14,444)	(13,682)	(28,126)	20,644
Transfers between funds		16,251	(16,251)	-	-
Net movement in funds		1,807	(29,933)	(28,126)	20,644
Reconciliation of funds:					
Total funds brought forward		39,143	603,930	643,073	622,429
Total funds carried forward		40,950	573,997	614,947	643,073

The Statement of Financial Activities includes all gains and losses arising during the year.

All income and expenditure derive from continuing activities.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

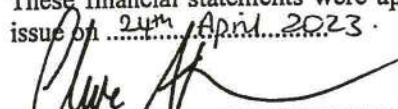
BALANCE SHEET

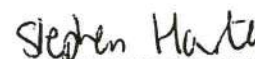
31 DECEMBER 2022

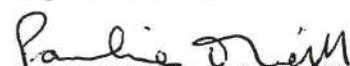
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	537,135	555,128
Current assets			
Debtors	15	2,040	1,346
Cash at bank and in hand		139,553	139,778
		<u>141,593</u>	<u>141,124</u>
Creditors: amounts falling due within one year	16	<u>(63,781)</u>	<u>(53,179)</u>
Net current assets		<u>77,812</u>	<u>87,945</u>
Total assets less current liabilities		<u>614,947</u>	<u>643,073</u>
Net assets		<u><u>614,947</u></u>	<u><u>643,073</u></u>
Charity Funds	19		
Restricted		573,997	603,930
Unrestricted		40,950	39,143
		<u>614,947</u>	<u>643,073</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved and signed by the member of the committee and authorised for issue on 24th April 2023.


Rev Clive Atkinson (Chairman)


Stephen Harte Esq (Treasurer)


Pauline O'Neill (Company Secretary)

Company Registration Number: NI062808

The notes on page 18 to 36 form part of these financial statements.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Cash flow from operating activities	22	(557)	35,775
Net cash flow from operating activities		(557)	35,775
Cash flow from investing activities			
Interest received		332	46
Net cash flow from investing activities		332	46
Net (decrease)/increase in cash and cash equivalents		(225)	35,821
Cash and cash equivalents at 1 st January 2022		139,778	103,957
Cash and cash equivalents at 31 st December 2022		<u>139,553</u>	<u>139,778</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		139,553	139,778
Cash and cash equivalents at 31 st December 2022		<u>139,553</u>	<u>139,778</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

1. Summary of significant accounting policies

(a) General information and basis of preparation

Willowfield Parish Community Association is a charitable private company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The Company was incorporated on 24th January 2007, commenced operations on 1st January 2008 and is recognised as a charity by The Charity Commission for Northern Ireland (charity reference number NIC 103336).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The nature of the charitable company's operations and principal activities are to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of Willowfield, Woodstock, Lagan Village, the Mount and the surrounding area in East Belfast without distinction of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion, by associating with the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants, and in particular: children (pre-school and primary school ages), teenagers, unemployed adults, single parent families, families struggling with poverty and deprivation and the elderly and vulnerable.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standard, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

(b) Funds

The company has two types of funds for which it is responsible. A definition of these funds is as follows:

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Transfers between funds include transfers from unrestricted funds to cover deficits in restricted funds.

(c) Income

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Voluntary income received by way of donations and gift are included in the SoFA when received.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

(c) Income *(continued)*

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is interest earned through holding cash at bank. Interest income is recognised when receivable.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(d) Expenditure recognition

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

- Costs of project management includes salary costs, insurance and depreciation;
- Expenditure on charitable activities includes direct costs (for example salary costs, programme expenses, running costs, telephone costs).

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

(e) Support costs – allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated on the basis of time spent on raising certain funds or activity.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

(e) Support costs – allocation *(continued)*

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

All tangible fixed assets costing more than £1,000 are capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	2% straight line
Equipment	33 1/3% straight line
Fixtures and Fittings	33 1/3% straight line
Motor Vehicles	25% straight line

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss.

(i) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(j) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

(k) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

(l) Tax

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(n) Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

(i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

2. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations	63,742	22,415	86,157	30,080	57,615	87,695
Grants	129,622	64,080	193,702	65,130	188,934	254,064
Gift Aid	6,021	-	6,021	3,151	-	3,151
	<u>199,385</u>	<u>86,495</u>	<u>285,880</u>	<u>98,361</u>	<u>246,549</u>	<u>344,910</u>

3. Income from investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Interest - deposits	332	-	332	46	-	46
	<u>332</u>	<u>-</u>	<u>332</u>	<u>46</u>	<u>-</u>	<u>46</u>

4. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rent receivable	1,950	-	1,950	2,275	-	2,275
	<u>1,950</u>	<u>-</u>	<u>1,950</u>	<u>2,275</u>	<u>-</u>	<u>2,275</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2022

5. Project management

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Core activities						
Support costs	43,495	1,472	44,967	6,062	35,040	41,102
	<u>43,495</u>	<u>1,472</u>	<u>44,967</u>	<u>6,062</u>	<u>35,040</u>	<u>41,102</u>
Micah Centre:						
Bank fees	133	-	133	118	-	118
Caretaker and cleaning	-	7,571	7,571	86	-	86
Motor vehicle expenses	1,180	-	1,180	1,062	-	1,062
Support costs	8,420	23,922	32,342	8,936	39,531	48,467
	<u>9,733</u>	<u>31,493</u>	<u>41,226</u>	<u>10,202</u>	<u>39,531</u>	<u>49,733</u>
	<u>53,228</u>	<u>32,965</u>	<u>86,193</u>	<u>16,264</u>	<u>74,571</u>	<u>90,835</u>

6. Analysis of expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total 2022 £	Unrestricted Total 2022 £	Restricted Total 2022 £
Family Support Project	-	53,716	53,716	19,732	33,984
Children's and Youth Project	-	83,454	83,454	67,791	15,663
Outreach Project	-	92,925	92,925	75,360	17,565
	<u>-</u>	<u>230,095</u>	<u>230,095</u>	<u>162,883</u>	<u>67,212</u>

£67,212 (2021 - £155,684) of the above costs were attributable to restricted funds. £162,883 (2021 - £80,068) of the above costs were attributable to unrestricted funds.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2022
6. Analysis of expenditure on charitable activities (continued)

	Activities undertaken directly £	Support costs £	Total 2021 £	Unrestricted Total 2021 £	Restricted Total 2021 £
Family Support Project	-	39,653	39,653	7,960	31,693
Children's and Youth Project	-	111,587	111,587	37,674	73,913
Outreach Project	-	84,512	84,512	34,434	50,078
	-	<u>235,752</u>	<u>235,752</u>	<u>80,068</u>	<u>155,684</u>

£155,684 (2020 - £153,389) of the above costs were attributable to restricted funds. £80,068 (2020 - £125,913) of the above costs were attributable to unrestricted funds.

7. Allocation of support costs

Support cost	Basis of allocation	Project Management £	Family Support Project £	Children's and Youth Project £	Outreach Project £	Total 2022 £
Wages & salaries	Time spent	46,877	43,440	71,714	75,241	237,272
Programme expenses	Est usage	2,150	6,176	11,302	12,701	32,329
Repairs and maintenance	Est usage	2,013	-	438	882	3,333
Rates	Est usage	971	164	-	-	1,135
Insurance	Est usage	2,803	2,367	-	-	5,170
Heat and light	Est usage	-	1,569	-	3,487	5,056
Stationery, supplies & phone	Est usage	1,898	-	-	614	2,512
Depreciation	Cost	17,993	-	-	-	17,993
Governance	Cost	2,604	-	-	-	2,604
Total		<u>77,309</u>	<u>53,716</u>	<u>83,454</u>	<u>92,925</u>	<u>307,404</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

7. Allocation of support costs *(continued)*

Support cost	Basis of allocation	Project Management	Family Support Project	Children's and Youth Project	Outreach Project	Total 2021
		£	£	£	£	£
Wages & salaries	Time spent	47,526	35,180	97,009	82,966	262,681
Programme expenses	Est usage	7,472	3,952	12,888	1,025	25,337
Repairs and maintenance	Est usage	2,982	-	-	-	2,982
Rates	Est usage	2,932	-	-	-	2,932
Insurance	Est usage	4,624	-	-	-	4,624
Heat and light	Est usage	3,687	-	-	-	3,687
Stationery, supplies & phone	Est usage	1,832	-	648	-	2,480
Depreciation	Cost	17,993	-	-	-	17,993
Governance	Cost	521	521	1,042	521	2,605
Total		<u>89,569</u>	<u>39,653</u>	<u>111,587</u>	<u>84,512</u>	<u>325,321</u>

8. Governance costs

	Note	2022 £	2021 £
Trustee remuneration	11	-	-
Trustee expenses	11	-	-
Auditor's remuneration (including expenses and benefits in kind)	10	<u>2,604</u>	<u>2,605</u>
		<u>2,604</u>	<u>2,605</u>

9. Net (expenditure)/income for the year

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>17,993</u>	<u>17,993</u>

10. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £1,284 (2021 - £1,285) and other services of £1,320 (2021 - £1,320).

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

11. Trustees' and key management personnel remuneration and expenses

The Trust considers its key management personnel to be Heather Purdy.

The trustees neither received nor waived any remuneration during the year (2021: £Nil).

The trustees did not have any expenses reimbursed during the year (2021 - £Nil).

12. Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2022 Number	2022 FTE	2021 Number	2021 FTE
Project management	3	2	2	1
Charitable activities	9	7	13	9
	<u>12</u>	<u>9</u>	<u>15</u>	<u>10</u>

The total staff costs and employees' benefits was as follows:

	2022 £	2021 £
Wages and salaries	219,743	246,251
Social security	10,635	11,826
Pension	6,894	4,604
	<u>237,272</u>	<u>262,681</u>
	2022 £	2021 £
Allocated to:		
Core Activities	43,440	38,591
Family Support Project	43,440	35,180
Children's and Youth Project	71,714	97,009
Outreach Project	75,241	82,966
Micah Centre	3,437	8,935
	<u>237,272</u>	<u>262,681</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000 (2021: None).

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

13. Taxation status

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

14. Tangible fixed assets

	Buildings £	Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
COST					
At 1 January 2022 and 31 December 2022	<u>668,535</u>	<u>20,118</u>	<u>50,539</u>	<u>11,500</u>	<u>750,692</u>
DEPRECIATION					
At 1 January 2022	120,339	20,118	43,607	11,500	195,564
Charge for the year	<u>13,371</u>	<u>-</u>	<u>4,622</u>	<u>-</u>	<u>17,993</u>
At 31 December 2022	<u>133,710</u>	<u>20,118</u>	<u>48,229</u>	<u>11,500</u>	<u>213,557</u>
NET BOOK VALUE					
At 31 December 2022	<u>534,825</u>	<u>-</u>	<u>2,310</u>	<u>-</u>	<u>537,135</u>
At 31 December 2021	<u>548,196</u>	<u>-</u>	<u>6,932</u>	<u>-</u>	<u>555,128</u>

Buildings comprise The Micah Centre, Belfast and 91 Ravenhill Road, Belfast. Willowfield Parish Community Association lease the land on which the Micah Centre is built on from the Representative Church Body in Dublin. The lease is over 25 years from 1st January 2006.

91 Ravenhill Road is leased with a term of 9,000 years which commenced on 20th January 1982.

15. Debtors

	2022 £	2021 £
Accrued income	<u>2,040</u>	<u>1,346</u>
	<u>2,040</u>	<u>1,346</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

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NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,680	1,656
Deferred income	60,838	50,580
Other creditors	1,263	943
	<u>63,781</u>	<u>53,179</u>

17. Deferred income

	Under 1 year	Total
	£	£
At 1 January 2022	50,580	50,580
Additions during the year	60,838	60,838
Amounts released to income	(50,580)	(50,580)
At 31 December 2022	<u>60,838</u>	<u>60,838</u>

Income has been deferred at 31 December 2022 as it relates to donations and grants for the next financial year.

Deferred income is made up of Garfield Weston £20,000, DFC £5,838, Grafton Mission Charitable Trust £28,000 and Willowfield Parish Church £7,000.

	Under 1 year	Total
	£	£
At 1 January 2021	48,299	48,299
Additions during the year	50,580	50,580
Amounts released to income	(48,299)	(48,299)
At 31 December 2021	<u>50,580</u>	<u>50,580</u>

Income has been deferred at 31 December 2021 as it relates to grants for the next financial year.

Deferred income is made up of Garfield Weston £17,500, Belfast City Council £1,000, DFC £8,580, Department for Foreign Affairs £3,500 and Church of Ireland Orphans and Childrens Society £20,000.

18. Contingent liabilities

The company has a contingent liability to repay grants received if certain conditions are not met or if they are breached.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

19. Fund reconciliation

Unrestricted funds

	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Revenue	39,143	201,667	(216,111)	16,251	40,950
Capital	-	-	-	-	-
	<u>39,143</u>	<u>201,667</u>	<u>(216,111)</u>	<u>16,251</u>	<u>40,950</u>

	Balance at 1 January 2021	Income	Expenditure	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Revenue	34,793	100,682	(96,332)	-	39,143
Capital	-	-	-	-	-
	<u>34,793</u>	<u>100,682</u>	<u>(96,332)</u>	<u>-</u>	<u>39,143</u>

Restricted funds

	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Revenue	48,802	86,495	(100,177)	1,742	36,862
Capital	555,128	-	-	(17,993)	537,135
	<u>603,930</u>	<u>86,495</u>	<u>(100,177)</u>	<u>(16,251)</u>	<u>573,997</u>

	Balance at 1 January 2021	Income	Expenditure	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Revenue	14,515	246,549	(230,255)	17,993	48,802
Capital	573,121	-	-	(17,993)	555,128
	<u>587,636</u>	<u>246,549</u>	<u>(230,255)</u>	<u>-</u>	<u>603,930</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

19. Fund reconciliation *(continued)*

Fund descriptions

a) *Unrestricted funds*

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes.

b) *Restricted funds*

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

20. Analysis of net assets between funds

As at 31 December 2022

	Unrestricted funds		Restricted funds		Total
	- revenue	- capital	- revenue	- capital	
	£	£	£	£	£
Fixed assets	-	-	-	537,135	537,135
Cash	96,595	-	42,958	-	139,553
Other current assets/(liabilities)	(55,645)	-	(6,096)	-	(61,741)
Total	40,950	-	36,862	537,135	614,947

As at 31 December 2021

	Unrestricted funds		Restricted funds		Total
	- revenue	- capital	- revenue	- capital	
	£	£	£	£	£
Fixed assets	-	-	-	555,128	555,128
Cash	60,920	-	78,858	-	139,778
Other current assets/(liabilities)	(21,777)	-	(30,056)	-	(51,833)
Total	39,143	-	48,802	555,128	643,073

21. Ethical standards

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

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

22. Reconciliation of net (expenditure)/income to net cash flow from operating activities

	2022 £	2021 £
Net (expenditure)/income for year	(28,126)	20,644
Interest receivable	(332)	(46)
Depreciation and impairment of tangible fixed assets	17,993	17,993
(Increase)/decrease in debtors	(694)	526
Increase/(decrease) in creditors	10,602	(3,342)
Net cash flow from operating activities	<u>(557)</u>	<u>35,775</u>

23. Transfers

Funds were transferred from unrestricted funds to restricted funds to cover shortfalls in restricted funding.

When conditions on projects have been met, it is deemed the restriction ceases and any surpluses are transferred from restricted funds to unrestricted funds.

Depreciation for the year was transferred from revenue funds to capital funds.

24. Related party transactions

Rev Clive Atkinson is a trustee in the company and in Willowfield Parish Church.

Willowfield Parish Church made donations to the company during the year of £29,832 (2021: £59,715).

No other related party transactions have occurred in the year.

25. Company Limited by Guarantee

The company is limited by guarantee and has no share capital.

On a winding up members may be required to contribute a maximum of £1.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

26. MOVEMENT IN FUNDS

	Accumulated surplus of income over expenditure at 1 Jan 2022 £	Income 2022 £	Expenditure 2022 £	Transfers 2022 £	Surplus/ (deficit) after transfers 2022 £	Accumulated surplus of income over expenditure at 31 Dec 2022 £
Unrestricted Funds						
Core activities	-	44,863	(43,495)	-	1,368	1,368
Salary reserve	38,000	-	-	-	-	38,000
Family Support Children's and Youth Project	1,143	13,338	(19,732)	5,251	(1,143)	-
Outreach Project	-	60,761	(67,791)	7,030	-	-
Micah Centre	-	76,942	(75,360)	-	1,582	1,582
	-	5,763	(9,733)	3,970	-	-
Total Unrestricted Funds	<u>39,143</u>	<u>201,667</u>	<u>(216,111)</u>	<u>16,251</u>	<u>1,807</u>	<u>40,950</u>
Allocation - Revenue Capital	<u>39,143</u>	<u>201,667</u>	<u>(216,111)</u>	<u>16,251</u>	<u>1,807</u>	<u>40,950</u>
	-	-	-	-	-	-
Total Unrestricted Funds	<u>39,143</u>	<u>201,667</u>	<u>(216,111)</u>	<u>16,251</u>	<u>1,807</u>	<u>40,950</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

26. MOVEMENT IN FUNDS (Continued)

	Accumulated surplus of income over expenditure at 1 Jan 2021 £	Income 2021 £	Expenditure 2021 £	Transfers 2021 £	Surplus/ (deficit) after transfers 2021 £	Accumulated surplus of income over expenditure at 31 Dec 2021 £
Unrestricted Funds						
Core activities	1,324	8,932	(6,062)	(4,194)	(1,324)	-
Salary reserve	31,395	-	-	6,605	6,605	38,000
Family Support	2,074	9,000	(7,960)	(1,971)	(931)	1,143
Children's and Youth Project	-	30,432	(37,674)	7,242	-	-
Outreach Project	-	40,413	(34,434)	(5,979)	-	-
Micah Centre	-	11,905	(10,202)	(1,703)	-	-
Total Unrestricted Funds	<u>34,793</u>	<u>100,682</u>	<u>(96,332)</u>	<u>-</u>	<u>4,350</u>	<u>39,143</u>
Allocation - Revenue	34,793	100,682	(96,332)	-	4,350	39,143
Capital	-	-	-	-	-	-
Total Unrestricted Funds	<u>34,793</u>	<u>100,682</u>	<u>(96,332)</u>	<u>-</u>	<u>4,350</u>	<u>39,143</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

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NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

26. MOVEMENT IN FUNDS

	Accumulated surplus of income over expenditure at 1 Jan 2022 £	Income 2022 £	Expenditure 2022 £	Transfers 2022 £	Surplus/ (deficit) after transfers 2022 £	Accumulated surplus of income over expenditure at 31 Dec 2022 £
Restricted Funds						
Core activities	3,900	1,472	(1,472)	-	-	3,900
Family Support	2,938	38,385	(33,984)	-	4,401	7,339
Children's and Youth Project	30,529	16,062	(15,663)	(16,251)	(15,852)	14,677
Outreach Project	11,435	17,076	(17,565)	-	(489)	10,946
Micah Centre						
- Revenue	-	13,500	(31,493)	17,993	-	-
- Capital	555,128	-	-	(17,993)	(17,993)	537,135
Total Restricted Funds	<u>603,930</u>	<u>86,495</u>	<u>(100,177)</u>	<u>(16,251)</u>	<u>(29,933)</u>	<u>573,997</u>
 Allocation - Revenue	48,802	86,495	(100,177)	1,742	(11,940)	36,862
Capital	555,128	-	-	(17,993)	(17,993)	537,135
Total Restricted Funds	<u>603,930</u>	<u>86,495</u>	<u>(100,177)</u>	<u>(16,251)</u>	<u>(29,933)</u>	<u>573,997</u>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

26. MOVEMENT IN FUNDS (Continued)

	Accumulated surplus of income over expenditure at 1 Jan 2021 £	Income 2021 £	Expenditure 2021 £	Transfers 2021 £	Surplus/ (deficit) after transfers 2021 £	Accumulated surplus of income over expenditure at 31 Dec 2021 £
Restricted Funds						
Core activities	2,540	35,808	(35,040)	592	1,360	3,900
Family Support	330	34,301	(31,693)	-	2,608	2,938
Children's and Youth Project	10,961	93,481	(73,913)	-	19,568	30,529
Volunteer Programme	684	-	-	(684)	(684)	-
Outreach Project	-	61,513	(50,078)	-	11,435	11,435
Micah Centre	-	21,446	(39,531)	18,085	-	-
- Revenue	-	-	-	(17,993)	(17,993)	555,128
- Capital	573,121	-	-	-	-	-
Total Restricted Funds	587,636	246,549	(230,255)	-	16,294	603,930
 Allocation - Revenue	 14,515	 246,549	 (230,255)	 17,993	 34,287	 48,802
Capital	573,121	-	-	(17,993)	(17,993)	555,128
Total Restricted Funds	587,636	246,549	(230,255)	-	16,294	603,930

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS

YEAR ENDED 31 DECEMBER 2022

27. ANALYSIS OF CORE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	-	1,472
Other Donations	510	-
Gift aid	6,021	-
Interest receivable	332	-
	<u>6,863</u>	<u>1,472</u>
Grants		
Tudor Trust	35,500	-
Church of Ireland Priorities Fund	2,500	-
	<u>38,000</u>	<u>-</u>
TOTAL INCOME	<u>44,863</u>	<u>1,472</u>
EXPENDITURE		
Salaries	41,968	1,472
Programme expenses	1,527	-
TOTAL EXPENDITURE	<u>43,495</u>	<u>1,472</u>
SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR	1,368	-
Accumulated surplus of Income over Expenditure at 1 January 2022	38,000	3,900
NET INCOMING TRANSFERS IN THE YEAR	-	-
ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2022	<u>39,368</u>	<u>3,900</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2022

28. ANALYSIS OF FAMILY SUPPORT PROJECT

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Other Donations	6,838	44
	<u>6,838</u>	<u>44</u>
Grants		
DfC	-	34,841
Church of Ireland Priorities Fund	5,500	-
Enkalon Foundation	1,000	-
Department of Foreign Affairs	-	3,500
	<u>6,500</u>	<u>38,341</u>
TOTAL INCOME	<u>13,338</u>	<u>38,385</u>
EXPENDITURE		
Salaries	18,771	24,669
Programme expenses	961	5,215
Rates	-	164
Light and heat	-	1,569
Insurance	-	2,367
TOTAL EXPENDITURE	<u>19,732</u>	<u>33,984</u>
(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR	(6,394)	4,401
Accumulated surplus of Income over Expenditure at 1 January 2022	1,143	2,938
NET INCOMING TRANSFERS IN THE YEAR	5,251	-
ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2022	<u>-</u>	<u>7,339</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS (continued)

YEAR ENDED 31 DECEMBER 2022

29. ANALYSIS OF CHILDREN'S AND YOUTH PROJECT

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	6,100	10,085
Other Donations	5,361	-
	<u>11,461</u>	<u>10,085</u>
Grants		
EBCDA		
Belfast City Council	-	3,777
Church of Ireland Orphans and Children Society	20,000	-
Irish Youth Foundation	4,800	-
Ardbarron Trust	4,000	-
Garfield Weston Foundation	17,500	-
East Belfast Alternatives	-	1,000
Youth Action NI	-	350
Belfast Harbour Community Awards	-	850
Victoria Homes Trust	3,000	-
	<u>49,300</u>	<u>5,977</u>
TOTAL INCOME	<u>60,761</u>	<u>16,062</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2022

29. ANALYSIS OF CHILDREN'S AND YOUTH PROJECT *(continued)*

	Unrestricted Funds £	Restricted Funds £
EXPENDITURE		
Salaries	60,629	11,085
Programme expenses	6,724	4,578
Repairs and maintenance	438	-
TOTAL EXPENDITURE	<u>67,791</u>	<u>15,663</u>
 (DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR	 (7,030)	 399
Accumulated surplus of Income over Expenditure at 1 January 2022	-	30,529
NET INCOMING/(OUTGOING) TRANSFERS IN THE YEAR	<u>7,030</u>	<u>(16,251)</u>
 ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2022	 <u>-</u>	 <u>14,677</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2022

30. ANALYSIS OF OUTREACH PROJECT

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	3,079	7,544
Other Donations	38,541	3,270
	<u>41,620</u>	<u>10,814</u>
Grants		
Belfast City Council	-	1,000
The Maurice & Hilda Laing Charitable Trust	7,000	-
Belfast Cathedral Black Santa Appeal	450	-
TBF & KL Thompson Trust	6,000	-
Archer Trust	1,500	-
Church of Ireland Priorities Fund	5,000	-
Hinchley Trust	10,000	-
Christians Against Poverty	1,200	-
Halifax Foundation	-	4,000
EBCDA	-	250
Community Foundation NI	-	1,012
Anonymous	4,172	-
	<u>35,322</u>	<u>6,262</u>
TOTAL INCOME	<u>76,942</u>	<u>17,076</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2022

30. ANALYSIS OF OUTREACH PROJECT *(continued)*

	Unrestricted Funds £	Restricted Funds £
EXPENDITURE		
Salaries	63,840	11,401
Programme expenses	6,537	6,164
Light and heat	3,487	-
Repairs and maintenance	882	-
Stationery, supplies and telephone	614	-
TOTAL EXPENDITURE	<u>75,360</u>	<u>17,565</u>
 SURPLUS OF INCOME/(DEFICIT) OVER EXPENDITURE FOR THE YEAR	 1,582	 (489)
Accumulated surplus of Income over Expenditure at 1 January 2022	-	11,435
NET INCOMING TRANSFERS IN THE YEAR	-	-
 ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2022	 <u>1,582</u>	 <u>10,946</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

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DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2022

31. ANALYSIS OF MICAH CENTRE AND BUILDINGS

	Unrestricted Funds £	Restricted Funds £
INCOME		
Donations		
Willowfield Parish Church	1,552	-
Other Donations	1,761	-
	<u>3,313</u>	<u>-</u>
Grants		
Belfast City Council	-	13,000
Halifax Foundation	-	500
EBCDA	500	-
	<u>500</u>	<u>13,500</u>
Other		
Rent received	1,950	-
	<u>1,950</u>	<u>-</u>
TOTAL INCOME	<u>5,763</u>	<u>13,500</u>
EXPENDITURE		
Salaries	1,521	1,916
Caretaker and cleaning	-	7,571
Programme expenses	623	-
Rates	971	-
Repairs and maintenance	-	2,013
Stationery, supplies and telephone	1,898	-
Insurance	803	2,000
Motor vehicle expenses	1,180	-
Bank fees	133	-
Depreciation	-	17,993
Audit fees	2,604	-
TOTAL EXPENDITURE	<u>9,733</u>	<u>31,493</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)*

YEAR ENDED 31 DECEMBER 2022

31. ANALYSIS OF MICAH CENTRE AND BUILDINGS *(continued)*

	Unrestricted Funds £	Restricted Funds £
DEFICIT OF INCOME OVER EXPENDITURE FOR THE YEAR	(3,970)	(17,993)
Accumulated surplus of Income over Expenditure at 1 January 2022	-	555,128
NET INCOMING TRANSFERS IN THE YEAR	3,970	-
ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2022	-	537,135

Willowfield Parish Community Association

Northern Ireland - Charity number 103336

Annual report

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS YEAR ENDED 31 DECEMBER 2022

Registered charity name	Willowfield Parish Community Association
Charity registration number	NIC103336
Company registration number	NI062808

The trustees

The trustees who served the company during the period were as follows:

Rev Clive Atkinson	Chairman
Stephen Harte	Treasurer
Pauline O'Neill	Company Secretary
George Newell	
Isobel Blair	
Colin Birnie	
Peter Clugston	
William Withers	
Ruth Glover	

The trustees have delegated day to day management duties to Heather Purdy.

Secretary	Pauline O'Neill
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Registered office	The Micah Centre 149A My Lady's Road Belfast BT6 8FE
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Auditor	Jackson Andrews Chartered Accountants & Statutory Auditor 6 Mandeville Mews Portadown County Armagh BT62 3NS
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Bankers	Danske Bank Donegall Square West Belfast BT1 6JS
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WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

The trustees present their report and the audited financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Willowfield Parish Community Association
Charity registration number	NIC 103336
Company number	NI062808
Registered office	The Micah Centre, 149A My Lady's Road, Belfast, BT6 8FE
The trustees have delegated day to day management duties to Heather Purdy.	
Auditor	Jackson Andrews, Chartered Accountants & Statutory Auditor, 6 Mandeville Mews, Portadown, County Armagh, BT62 3NS
Bankers	Danske Bank, Donegall Square West, Belfast, BT1 6JS

TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who served during the year and since the year end were as follows:

Rev Clive Atkinson	Chairman
Stephen Harte	Treasurer
Pauline O'Neill	Company Secretary
George Newell	
Isobel Blair	
Colin Birnie	
Peter Clugston	
William Withers	
Ruth Glover	

PUBLIC BENEFIT STATEMENT

The Board of WPCA confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland, and are pleased to report that during 2022 the Association has continued to provide Public Benefits through the programmes and facilities we offer.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

The objects of the Association is to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of Willowfield, Woodstock, Lagan Village, the Mount and the surrounding area in East Belfast without distinction of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion, by associating with the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants, and in particular:

- a) Children (Pre-school and Primary School Ages).
- b) Teenagers
- c) Unemployed Adults
- d) Single Parent Families
- e) Families struggling with poverty and deprivation
- f) The elderly and vulnerable.

ACHIEVEMENTS AND PERFORMANCE

Total income for the year was £288,162 (2021: £347,231). Donations and legacies income amounted to £285,880 (2021: £344,910), investment income amounted to £332 (2021: £46) and other income amounted to £1,950 (2021: £2,275).

Total expenditure for the year amounted to £316,288 (2021: £326,587). Project management costs amounted to £86,193 (2021: £90,835) and the costs of charitable activities amounted to £230,095 (2021: £235,752).

The net expenditure for the year was £28,126 (2021: net income of £20,644).

2022 continued to see Covid recovery as one of our main challenges as we sought to protect local people and staff from high levels of Covid prevalent in the community. We noted that some people were afraid to attend events, whilst others craved community and rebuilding connections and relationships with other people. Staff were a vital link for people, leading the way in responding to need as it arose and showing kindness and compassion in all that they did. We continued with our Kids, Youth, Moving Forward, Family Support, CAP and Outreach projects, seeking to renew and rebuild relationships with local people, some of whom we hadn't seen much during the Covid period. We were delighted to be able to move past Covid restrictions as the year progressed and have larger events, heading, over the course of the year, to more pre-pandemic levels of people attending our programmes and events.

We noticed a significant increase in people, including children and young people, reporting mental health issues and have sought to address these issues through our programmes. We partnered with East Belfast Community Development Agency to raise awareness of Mental Wellness and have introduced a "Rest and Reflection" element to our Tuesday morning Open House group, amongst other things.

We have enjoyed several placement students with us over the course of this year. We welcomed Cheyenne Roberts from Gordon College in Boston in February. Cheyenne was in Northern Ireland to spend a term at Stranmillis University College. Cheyenne was involved in our Kids and Youth programmes for 7 weeks on her placement and continued to volunteer with us for the rest of her time in Northern Ireland.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

We also welcomed Madi McClintock from Belfast Bible College who has given of her time all year on our Kids and Youth Programmes, attending Summer Schemes and helping out with Girls Group. In the Autumn, we welcomed Jack McFerran from Queen's University who did a three month placement with our CAP project, helping out with our Open House group and learning more about poverty and the related issues.

One of our first big events since Covid was a fun day to celebrate the Queen's Diamond Jubilee. Over 600 local people attended for a barbeque, bouncy castles and face painting. We were able to link in with many people from the area and it was a thoroughly enjoyable event for all! Staff were able to chat to people and provide information on our programmes and volunteers were very much appreciated as we hosted the event.

The WPCA Board took time out to attend a Strategic Review Day in June, facilitated by NICVA. This was a wonderful opportunity for the Board to spend time reflecting on our priorities and what we see as emerging needs coming out of Covid. As WPCA moves into its 20th year, it was important to review what we have done, where we are now, and what we see as the challenges and opportunities to come. Noticeably, coming out of Covid, it is important to consolidate and strengthen what we have, invest in our staff through training and seek to grow our volunteer base.

We were able to run our Summer Schemes this year, with larger numbers than during Covid. Many of the restrictions had eased significantly by this stage and our Kids, Family Support and Youth Summer Schemes were well attended and significant for those who attended. The weather was wonderful over the two weeks of the Schemes and we were delighted to welcome new families, as well as those better known to us. The following comments came as part of our feedback and evaluation:

"We loved it all, thank you to everyone who made it possible!"

"Everything was super fun! We enjoyed the crafts, Jump, Jiggle and Jive and the farm on the last day."

"I'm not sure there is anything that can be done to improve as the kids had fun and the leaders always make them feel so special like they are best kids on the planet. Willowfield have been blessed with some amazing youth leaders."

"There are not many youth programmes like Willowfield that include lots of fun, trips and make all the children feel like they are all important. The summer scheme is so important as it is in an area where a lot of families may not be able to afford holidays or day trips, Willowfield offers these families a chance for their children to get out of the area and just be children. It stops them being bored and maybe getting into trouble, they also get a chance to socialise and make friends."

"Having children and not be able to afford to take my girls out on loads of trips. My girls enjoyed going to summer scheme as it brilliant price for my girls and they really enjoyed doing the trips as there was a mixture of different trips each day."

"The wonderful volunteers that make it so much fun for the kids and really give them time and attention"

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

In the Autumn, we had a Christmas Card Competition, where entrants from the four local primary schools and from our programmes designed a Christmas Card. Ten designs were chosen, made into Christmas Cards and were available for sale. This was a great opportunity to involve our local community in helping to raise some much needed funds. We also held a Christmas Tree Festival at the end of November. We had 60 Christmas trees set up as a forest trail in Willowfield Parish Church. These were decorated by 22 local businesses, 3 local schools, several local community groups and various groups from WPCA and Willowfield Parish Church. It was a great event, running over the course of a week. We had local politicians attending as well as the choir from Nettlefield Primary School who opened the event for us. David Brooks MLA said, "I can't think of a better way to connect so many different community groups and businesses with the church."

We also enjoyed Festival Brass who performed for us on the Friday night and we had a special visitor from the North Pole for visiting children. Coming at a time when we were in the midst of a cost of living crisis, we were conscious of the needs of local people and also the pressures of rising costs within WPCA. The Christmas Tree Festival was an opportunity for people to come together to celebrate Christmas after a couple of years when we weren't able to meet together as we might have wished to. The delight and excitement on children's faces as they walked round the trees, enjoying the lights and atmosphere, made this event really worthwhile and many people have asked us to repeat the experience as a yearly tradition!

In December officials from the Department for Communities paid us a visit and we were delighted to be able to show them all that was going on that day, including Nettlefield School carol service preparations, our Tots Christmas party organized by our family support workers, as well as give them a tour of our facilities. This visit also resulted in funding being approved for 10 new laptops to upgrade our IT capabilities, for which we are so grateful to the Department for Communities!

We have benefitted from good links with other statutory, voluntary and community groups in the area, collaborating with East Belfast Alternatives to work with a group of boys. We are also involved in a number of local forums and network groups which help us to keep informed about local issues and what other groups are doing in the area so that we can offer complementary services and support each other. We look forward to building on these good relationships over the coming years.

Staff and Volunteers

As always, our staff and volunteers are what make WPCA what it is. We have wonderful staff who continue to go the extra mile and pour their hearts into our community. We are so grateful for all that they do and the selfless manner in which they do it. Our volunteers give generously of their time, in the midst of busy lives and for that we are enormously grateful. We could not do what we do without their help and support.

In terms of staffing this year, we welcomed Shannon Smillie into our Moving Forward Project. Shannon has great experience working with young people and students and we look forward to seeing this project develop with her involvement.

Hilary McClay, who had been Development Manager for ten years, left her role in July. As part of the succession planning, she had been working alongside the new General Manager, Heather Purdy for several months before finishing in July as the Administrator, Alice McCallum, returned from maternity leave. We wish to publicly thank Hilary for her leadership during her time at WPCA and acknowledge the huge part she played in the inception of WPCA. She has had an enormous impact and influence on the organisation and we wish her well as she moves on to other projects.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW (including reserves policy)

At the end of 2022, there is a £40,950 of a surplus in unrestricted funds, of which the Board has set aside £38,000 as a salary reserve representing 2 months salary costs; and there is a surplus on restricted funds of £573,997.

The Board is so grateful for the donations and grants we received during 2022 from many charities, grant making bodies, churches and individuals including:

Belfast City Council, Church of Ireland Priorities Fund, Church of Ireland Orphans and Childrens Society, Garfield Weston Foundation, Enkalon Foundation, Department for Communities, The Tudor Trust, The Ardbarron Trust, David Irvine Foundation (CFNI), Archer Trust, TBF & KL Thompson Trust, EBCDA, Irish Youth Foundation, Hinchley Trust, Anchor Foundation, Halifax Foundation, Belfast Harbour Community Awards, Youth Action NI, Co-op Community Foundation, East Belfast Alternatives, Maurice & Hilda Laing Charitable Trust, Hinchley Trust, Victoria Homes Trust, MindMatters CoI and other donors who wish to remain anonymous.

The policy of the Management Committee is to maintain reserves at such level as limits the risk from a future downturn in income or from increased expenditure in the longer term, including expenditure on fixed assets.

PLANS FOR FUTURE PERIODS

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Willowfield Parish Community Association is a charitable private company limited by guarantee and not having a share capital, whose registered office is situated in Northern Ireland. The Company was incorporated on 24th January 2007, commenced operations on 1st January 2008 and is recognised as a charity by The Charity Commission for Northern Ireland (charity reference number NIC 103336).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment, appointment, induction and training

Unless otherwise determined by the Association in General Meeting, the number of Trustees shall not exceed fifteen and shall not be less than five. The Board shall comprise of The Chairperson (and Trustee) who at all times will be the Rector of Willowfield Parish Church or other person appointed by him/her to act in that capacity and the number of trustees appointed as follows, half of whom shall be appointed annually by the Select Vestry of Willowfield Parish Church, to be known as "nominated trustees" and half of whom shall be elected at the Annual General Meeting (AGM), to be known as "elected trustees".

All trustees shall be members of the Association. Elected trustees shall hold office for a period of up to two years and shall retire by rotation, with the longest serving half to retire at each AGM. Retiring (elected) trustees shall be eligible for re-election. The number of nominated and elected trustees shall remain equal at all times.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

The trustees have the power at any time to appoint any person to be a trustee to fill a casual vacancy. Any trustee so appointed shall hold office only until the next following AGM and then shall be eligible for re-election/nomination.

Appropriate training and induction is available to all trustees.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Board meets on a regular basis throughout the year, and by careful analysis of management accounts considers if there are any major risks to the future and to ensure that the company is a going concern and able to continue its work to benefit local residents in the Willowfield area of inner east Belfast.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of Willowfield Parish Community Association for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware;
and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

AUDITOR

Jackson Andrews are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

SMALL COMPANY PROVISIONS

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

Registered office:
The Micah Centre
149A My Lady's Road
Belfast
BT6 8FE

Signed by order of the trustees



Pauline O'Neill
Company Secretary

24 - 4 - 2023

Willowfield Parish Community Association

Northern Ireland - Charity number 103336

Annual return

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD
PARISH COMMUNITY ASSOCIATION**

YEAR ENDED 31 DECEMBER 2022

Opinion

We have audited the financial statements of Willowfield Parish Community Association for the year ended 31 December 2022 which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION *(continued)*

YEAR ENDED 31 DECEMBER 2022

Other information *(continued)*

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibility statement set out on pages 7 and 8, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION *(continued)*

YEAR ENDED 31 DECEMBER 2022

Responsibilities of trustees *(continued)*

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Identifying and assessing potential risks related to irregularities

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

Audit response to risks identified:

- the nature of the industry and sector, control environment and charity's financial results and position;
- current COVID-19 environment
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team and involving relevant internal specialists regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION *(continued)*

YEAR ENDED 31 DECEMBER 2022

Identifying and assessing potential risks related to irregularities *(continued)*

As a result of these procedures, we considered that the particular areas in the financial statements that were susceptible to misstatement were related to management bias in accounting estimates and judgements; recognition, classification and completeness of income. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Charity legislation applicable to Northern Ireland, Charity's governing document, employment law, health and safety and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty.

Our procedures to respond to risks identified include the following:

- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management and external legal advisors concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatements due to fraud;
- reading minutes of meetings of those charged with governance;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments including those relating to revenue recognition; assessing whether the judgements made in making accounting estimates are indicative of potential bias; and evaluating the rationale of any significant transactions that are large, unusual or outside the normal course of the charity's activities.

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD
PARISH COMMUNITY ASSOCIATION** *(continued)*

YEAR ENDED 31 DECEMBER 2022

Auditor's responsibilities for the audit of the financial statements *(continued)*

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 the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that 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 charitable 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 significant deficiencies in internal control that we identify during our audit.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD
PARISH COMMUNITY ASSOCIATION (continued)**

YEAR ENDED 31 DECEMBER 2022

Use of our report

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



MR MICHAEL McCARTER FCA
(Senior Statutory Auditor)
For and on behalf of
JACKSON ANDREWS
Chartered Accountants
& Statutory Auditor

6 Mandeville Mews
Portadown
County Armagh
BT62 3NS

28th April 2023