

# West Belfast Partnership Board

Northern Ireland · Charity number 103564

## Details

---

Known as	WBPB
Status	Received
Registered	2016-04-26
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

---

Address	West Belfast Partnership 43-47 Falls Road Belfast BT12 4pd BT12 4PD
Phone	028 9080 9202
Email	<a href="mailto:lianne@wbpb.org">lianne@wbpb.org</a>
Website	<a href="http://westbelfast-partnership.com">westbelfast-partnership.com</a>

## Activities

---

**Purposes:** (1) To promote urban regeneration and community development in the City of Belfast (the “area of benefit”) and in particular the redevelopment and revitalisation of West Belfast and its environs by all or any of the following means: (a) design, promote, implement and evaluate strategies and develop and carry through action plans concerned with improving the economic, social, cultural, health and well-being, and environmental life of the inhabitants of the area of benefit; (b) promote study and research, set priorities and develop and influence policy and practice in the fields of urban regeneration community development and health and well-being; (c) engage with, promote co-operation among, and establish strategic partnerships between groups, organisations and agencies in the voluntary and community, statutory and private enterprise sectors; (d) provide a forum for the discussion and debate of urban regeneration, community development and related issues and raise public awareness of these matters; (e) provide strategic and practical support to community and voluntary groups in the area of benefit. (2) Promote integrated services for children and young people in order to facilitate connectivity and the planned delivery of services and programmes. (3) Promote and facilitate the raising of educational achievement and opportunities for life long learning. (4) Promote good community relations, religious and racial harmony, social cohesion and equality and diversity. (5) Promote such other charitable purposes as may from time to time be determined.

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

**How the charity works:** Advice/advocacy/information,Community development,Economic development,Education/training,Environment/sustainable development/conservation,Medical/health/sickness,Research/evaluation,Urban development

**Who the charity helps:** Adult training,Children (5-13 year olds),General public,Interface communities,Learning disabilities,Older people,Preschool (0-5 year olds),Specific areas of deprivation,Voluntary and community sector,Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,050,150	£939,147	£-257,975	11

## Trustees

Name	Role	Appointed
CLr Christina Black		
CLr Ciaran Beattie		
CLr Matt Garrett		
CLr Rois-Maire Donnelly		
Mr Arder Carson		
Mr Danny Power		
Mr Donal Mckinney		
Mr Frank Maskey		
Mr Harry Connolly		
Mr Jim Donnelly		
Mr John O'hagan		
Mr Michael Donnelly		
Mr Michael George		
Mr Ronan Mclaughlin		
Mr Seamus O'prey		
Mr Seanna Walsh		
Ms Annie Armstrong		
Ms Claire Ferris		
Ms Renee Crawford		
Ms Susan Mccrory		

**West Belfast Partnership Board**

Northern Ireland - Charity number 103564

---

# Accounts

---

**WEST BELFAST PARTNERSHIP BOARD**  
**STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2025 £	TOTAL 2024 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	1	-	-	-	-	-
Income from investments	2	-	-	-	-	-
Income from charitable activities	3	2,000	1,031,898	-	1,033,898	683,549
Income from other trading activities	4	16,252	-	-	16,252	9,150
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>18,252</b>	<b>1,031,898</b>	<b>-</b>	<b>1,050,150</b>	<b>692,699</b>
<b>EXPENDITURE ON:</b>						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	16,535	922,612	-	939,147	669,175
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>16,535</b>	<b>922,612</b>	<b>-</b>	<b>939,147</b>	<b>669,175</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>1,717</b>	<b>109,286</b>	<b>-</b>	<b>111,003</b>	<b>23,524</b>
Transfers between funds		-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>1,717</b>	<b>109,286</b>	<b>-</b>	<b>111,003</b>	<b>23,524</b>
<b>RECONCILIATION OF FUNDS</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>274,073</b>	<b>-</b>	<b>-</b>	<b>274,073</b>	<b>250,549</b>
Transfers between funds		109,286	(109,286)	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>385,076</b>	<b>-</b>	<b>-</b>	<b>385,076</b>	<b>274,073</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a  
Statement of Total Recognised Gains and Losses has not been prepared

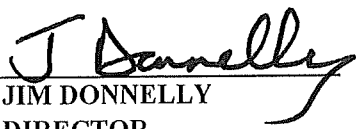
All of the above amounts relate to continuing activities

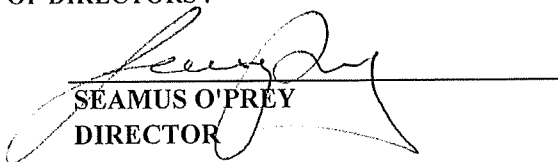
The accompanying accounting policies and the notes form part of these financial statements

**WEST BELFAST PARTNERSHIP BOARD**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2025**

	NOTES	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	9	<u>586,904</u>	<u>12,556</u>
<b>CURRENT ASSETS</b>			
Debtors and prepayments	11	209,943	101,278
Cash at bank	10	155,452	225,714
Cash in hand		-	-
		<u>365,395</u>	<u>326,992</u>
<b>Creditors: amounts falling due within one year</b>	12	(257,975)	(65,475)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		107,420	261,517
<b>TOTAL ASSETS LESS CURRENT ASSETS/( LIABILITIES )</b>		694,324	274,073
<b>Creditors: amounts falling due after more than one year</b>	13	(309,248)	-
<b>NET ASSETS/(LIABILITIES)</b>		<u>385,076</u>	<u>274,073</u>
<b>FUNDS:</b>			
<b>ENDOWMENT FUNDS</b>		-	-
<b>UNRESTRICTED INCOME FUNDS</b>	14/15/16/19/20	385,076	274,073
<b>RESTRICTED INCOME FUNDS</b>	14/15/16/19/20	-	-
		<u>385,076</u>	<u>274,073</u>

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS :

  
 JIM DONNELLY  
 DIRECTOR

  
 SEAMUS O'PREY  
 DIRECTOR

DATE 21st October 2025

DATE 21st October 2025

The accompanying accounting policies and notes form part of these financial statements

**WEST BELFAST PARTNERSHIP BOARD**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	NOTES	2025 £	2024 £
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	15	519,010	48,608
Net cash inflow/(outflow) from operating activities		519,010	48,608
<b>Investing activities</b>			
Investment income		-	-
Purchase of tangible fixed assets		(589,272)	-
Acquisition of investments		-	-
Disposal of investments		-	-
Disposal of tangible fixed assets		-	-
Net cash from investing activities		(589,272)	-
Increase/(decrease) in cash and cash equivalents in the year		(70,262)	48,608
Cash and cash equivalents at the beginning of the year		225,714	177,106
Cash and cash equivalents at the end of the year	10	155,452	225,714
Relating to:			
Cash at bank and in hand		155,452	225,714

The accompanying accounting policies and notes form part of these financial statements

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**1. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
	-	-	-	-	-	-

**2. INCOME FROM INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Department for Communities - Community Empowerment Division	-	131,687	131,687	-	135,405	135,405
Department for Communities - Community Empowerment Division - Capital Equipment	-	-	-	-	-	-
Department of Education	-	209,162	209,162	12,874	166,789	179,663
Federation of Family Practices West Belfast C.I.C	-	1,200	1,200	-	4,350	4,350
Public Health Agency	-	46,537	46,537	-	43,460	43,460
Full Service Community Network	-	19,000	19,000	-	18,000	18,000
Awards for All	-	20,000	20,000	-	-	-
Belfast City Council	-	452,090	452,090	-	198,056	198,056
Rank Foundation Limited - Training Post	-	44,222	44,222	-	15,615	15,615
Environment Sponsorships	2,000	-	2,000	1,500	-	1,500
Aisling Bursaries ( <i>See Note 18</i> )	-	138,000	138,000	-	87,500	87,500
Less: Deferred Income ( <i>See Note 12</i> )	-	(30,000)	(30,000)	-	-	-
	2,000	1,031,898	1,033,898	14,374	669,175	683,549

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Fundraising	-	-	-	-	-	-
Generated income	16,252	-	16,252	9,150	-	9,150
	16,252	-	16,252	9,150	-	9,150

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**5. EXPENDITURE ON RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Wages and salaries ( <i>See Note 8</i> )	-	347,090	347,090	-	297,480	297,480
Social security costs ( <i>See Note 8</i> )	-	42,732	42,732	-	42,995	42,995
Publications, recruitment and advertising	-	9,951	9,951	-	8,083	8,083
Conference and training programmes	-	16,062	16,062	-	-	-
Materials	-	2,232	2,232	-	2,137	2,137
Staff welfare/ cost of living allowance	-	8,590	8,590	-	8,313	8,313
Travel costs	-	4,120	4,120	-	1,648	1,648
Programme costs - core ( <i>See Note 17</i> )	-	272,123	272,123	-	166,470	166,470
Aisling Bursaries ( <i>See Note 18</i> )	-	138,000	138,000	-	87,500	87,500
Sundry expenses	-	-	-	-	192	192
	-	<b>840,900</b>	<b>840,900</b>	-	<b>614,818</b>	<b>614,818</b>
<b>Support Costs and Governance costs</b>						
Telephone, computer maintenance and internet	-	4,812	4,812	-	6,078	6,078
Rent and service charges	-	27,652	27,652	-	16,004	16,004
Events, room hire and hospitality costs	-	6,368	6,368	-	1,060	1,060
Insurance	-	4,405	4,405	-	3,136	3,136
Light and heat	-	4,748	4,748	-	5,473	5,473
Cleaning	-	575	575	-	600	600
Consultancy fees	-	4,050	4,050	-	-	-
Printing, postage and stationery	-	1,612	1,612	-	141	141
Repairs and maintenance	-	8,462	8,462	-	400	400
Capital equipment costs	-	-	-	-	-	-
Hire of equipment	-	5,580	5,580	-	8,255	8,255
Depreciation ( <i>See Note 9</i> )	11,785	3,139	14,924	-	4,185	4,185
Audit fees	-	3,996	3,996	-	3,996	3,996
Legal and other professional fees	2,880	-	2,880	-	-	-
Subscriptions and licences	-	4,982	4,982	-	3,843	3,843
Loan interest	1,870	-	1,870	-	-	-
Bank interest and charges	-	1,331	1,331	-	1,186	1,186
	<b>16,535</b>	<b>81,712</b>	<b>98,247</b>	-	<b>54,357</b>	<b>54,357</b>
<b>TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES</b>	<b>16,535</b>	<b>922,612</b>	<b>939,147</b>	-	<b>669,175</b>	<b>669,175</b>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

<b>7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2025</b>	<b>2024</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Auditors remuneration	3,996	3,996
Depreciation	14,924	4,185

<b>8. SALARY COSTS AND EMOLUMENTS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Wages and salaries - key management personnel	136,014	128,305
Wages and salaries - other staff	211,076	169,175
Employer social security costs - key management personnel	22,923	22,654
Employer social security costs - other staff	24,809	20,341
Employer social security costs - Statutory Maternity Pay Recoverable	-	-
Employer social security costs - Employment Allowance	(5,000)	-
	<b>389,822</b>	<b>340,475</b>

The average monthly number of employees during the year was as follows:	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	12	11

No employees had emoluments in excess of £60,000 (2024: £Nil)

**Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 31st March 2025. (2024: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st March 2025. (2024: £Nil)

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**9. TANGIBLE FIXED ASSETS**

	Land & Buildings £	Plant & Machinery £	Office Equipment £	Computer Equipment £	Total £
<b>COST</b>					
As at 1st April 2024	-	7,693	92,523	229,713	329,929
Additions	589,272	-	-	-	589,272
Disposals	-	-	-	-	-
As at 31st March 2025	<u>589,272</u>	<u>7,693</u>	<u>92,523</u>	<u>229,713</u>	<u>919,201</u>
<b>DEPRECIATION</b>					
As at 1st April 2024	-	6,340	92,176	218,857	317,373
Charge for year	11,785	338	87	2,714	14,924
Eliminated on disposal	-	-	-	-	-
As at 31st March 2025	<u>11,785</u>	<u>6,678</u>	<u>92,263</u>	<u>221,571</u>	<u>332,297</u>
Net book value 2025	<u>577,487</u>	<u>1,015</u>	<u>260</u>	<u>8,142</u>	<u>586,904</u>
Net book value 2024	<u>-</u>	<u>1,353</u>	<u>347</u>	<u>10,856</u>	<u>12,556</u>

**10. CASH AT BANK**

	2025 £	2024 £
AIB (NI) - Current Accounts	155,452	225,714
	<u>155,452</u>	<u>225,714</u>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	-
Grants receivable	209,943	101,278
Prepayments	-	-
	<u>209,943</u>	<u>101,278</u>

<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank overdrafts	-	-
Bank loans	40,752	-
Social security costs and other taxes	11,692	11,403
Deferred income	75,000	46,000
Accrued expenses	130,531	8,072
	<u>257,975</u>	<u>65,475</u>

<b>13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans	309,248	-
Deferred income	-	-
	<u>309,248</u>	<u>-</u>

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible Fixed Assets £	Debtors and Prepayments £	Cash at Bank and in Hand £	Creditors and Accruals £	Transfers between Funds £	<b>2025</b> £	<b>2024</b> £
Unrestricted Funds	577,487	-	133,736	(350,000)	23,853	385,076	274,073
Restricted Funds	9,417	209,943	21,716	(217,223)	(23,853)	-	-
Total Funds	<u>586,904</u>	<u>209,943</u>	<u>155,452</u>	<u>(567,223)</u>	<u>-</u>	<u>385,076</u>	<u>274,073</u>

**15. RECONCILIATION OF OPERATING PROFIT TO NET CASH FLOW FROM OPERATING ACTIVITIES FROM OPERATING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Operating Surplus/(Deficit) for the year	111,003	23,524
Depreciation	14,924	4,185
Movement in debtors	(108,665)	25,104
Movement in creditors	501,748	(4,205)
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Investment income	-	-
Net cash inflow/(outflow) from operating activities	<u>519,010</u>	<u>48,608</u>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**16. MOVEMENT IN FUNDS**

	Opening Balance	Income	Expenditure	Net Movement in Funds 2024	Transfers between Funds	2025	2024
	£	£	£	£	£	£	£
Unrestricted Funds	274,073	18,252	(16,535)	1,717	109,286	385,076	274,073
Restricted Funds	-	1,031,898	(922,612)	109,286	(109,286)	-	-
	<b>274,073</b>	<b>1,050,150</b>	<b>(939,147)</b>	<b>111,003</b>	<b>-</b>	<b>385,076</b>	<b>274,073</b>

**17. PROGRAMME COSTS - CORE**

	2025	2024
	£	£
Education Packages	29,036	-
Tutor Fees	15,132	14,581
Room Hire	-	2,356
GCSE Support and Materials	22,622	9,454
Afterschools Programmes	25,750	10,500
Belfast City Council - Education Programmes	21,404	39,244
Belfast City Council - Multiply Programme	115,970	-
Belfast City Council - Tutors	-	17,889
Nursery, Primary and Transition costs	9,575	50,676
Support Costs and Conferences	-	6,254
Environmental Programmes	-	200
Health Programmes	570	13,316
Training	-	2,000
Social Supermarket	32,064	-
	<b>272,123</b>	<b>166,470</b>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**18. AISLING BURSARY SPONSORS**

	2025	2024
	£	£
26 West Bar & Restaurant	500	500
Ace Taxis	1,000	1,000
Active Communities	500	1,000
Aiken Promotions Ltd	500	500
All Saints College	2,000	-
An Fhuiseog	500	500
Andersonstown Social Club	1,000	1,000
Andor Technology Ltd	2,000	2,000
Antrim GAA	1,000	1,000
Aras Ui Chonghaile	1,000	1,000
Ardmonagh Family Centre	1,000	1,000
Argyle Business Centre	-	2,000
Balmoral Construction (NI) Limited	500	500
Beechlawn Hotel	500	500
Beechvale NI Ltd (Declan Hoey)	-	500
Beehive	-	500
Belfast Educational Services Limited	1,000	2,000
Belfast Harbour Commissioners	1,000	500
Belfast Learning Cities	4,000	-
Belfast Media Group	1,000	1,000
Belfast Taxis Coaches C.I.C	-	1,000
Biopax Limited	1,500	1,000
Blackie River Community Group	1,000	1,500
Bourke Sports	1,000	1,000
Brassneck Theatre Company	500	500
Breedon Group (Formerly White Mountain Quarries)	2,000	2,000
Brown O'Connor Communications	500	500
BSA Building Services	500	500
Buses Belfast Association	1,000	-
Car College	2,000	1,000
Caufields Bar (Formerly Sliabh Dubh)	500	500
Clarke and Co Accountants	500	500
Clonard Credit Union	10,000	1,500
Clonard Residents Association	500	500
Coiste Infheistiochta	1,000	1,000
Colin Hunger Strike Committee	500	500
Community Restorative Justice Ireland (CRJI)	-	500
Conael Shipping Services Limited	500	1,000
Connected Health Ltd	2,000	2,000
Conradh na Gaeilge	500	500
Conway Street Preservation Trust Limited	500	500
Copius Consultancy	1,000	1,000
Dairy Farm Training & People 1st	1,000	1,000
Data Dispatch	500	500
Department for Economy	35,000	-
Development Trust NI	500	-
Fáilte Feirste Tháir	1,000	1,000
Falls Community Council	500	500
Féile an Phobáil	1,000	2,000
Felons Club	1,000	1,000
Fibre Contractors Ltd	-	1,000
Footprints Womens Centre	500	500
Galar Ireland Ltd - Coopers Pharmacy	1,000	1,000
GLL Better for Everyone	500	500
GM Marketing	1,000	-
Heart Project	500	500

Homefit	500	500
Howard Hastings Bursary	1,000	-
Innovation Factory Belfast (Oxford Innovation Factory Ltd)	500	500
Iontaobhas na Gaelscolaiochta	1,000	1,000
Kolormaster Belfast	1,000	1,000
KRW Law Advocates	1,000	1,000
Laurel Leaf	-	1,000
Lena's Newsagents	500	500
Liam McCarry	-	500
Little Mexican Deli	-	500
LMC Events Solutions	500	-
Madden and Finucane Solicitors	1,000	1,000
Maggies Lounge and Liquor(Formerly Laurel Leaf)	1,000	1,000
Maklin Care Homes	1,000	-
Mannys & Pizza Guyz	1,000	1,000
McCrudden Trainor Solicitors	-	500
McIlwee Bursary	1,500	-
Newark Development	-	1,500
Newpark Homes	1,500	-
Newstart Education Centre	500	500
NI Technology	-	1,000
O'Hara Shearer Chartered Accountants & Statutory Auditors	500	500
OK Windows	1,000	1,000
Open College Network NI	500	500
Padraig O'Muirigh Solicitors	1,000	1,000
Precast Moulds and Engineering	1,000	1,000
Roden Street Community Group	500	500
S3 Solutions	500	500
Safe Security NI	1,000	1,000
Saveways	500	1,000
SignCo	500	500
Sinn Fein - west Belfast	2,000	1,000
South Antrim AA	1,000	1,000
Spar Twin Spires	500	500
Springvale Training	500	500
St Comgall's - Ionad Eileen Howell	500	500
St Marys University College	1,000	-
Tar Anall	500	500
Tech Desk CIC	1,000	1,000
Teeling Training (Sally Gardens)	500	500
The Ferguson Family	1,000	1,000
The Kennedy Centre	1,000	500
The Ortus Group	1,000	1,000
The Ortus Harry Coll Memorial Bursary	1,000	1,000
The Roddy McCorley Social Club	1,000	1,000
Theresa Dunlop	1,000	1,000
Three IT Services	500	500
TLC Therapy	500	-
Toman Accountancy Services Limited	1,000	1,000
Top of The Rock	1,000	500
Tread the Boards	-	500
TRP Recruitment	-	500
Turley Associates	1,000	1,000
Ulster GAA	1,000	-
Upper Andersonstown Community Forum (Tullymore)	500	1,000
Upper Springfield Development Trust	4,000	2,000
West Belfast Partnership Board	1,000	1,000
Westwood Centre	1,000	1,000
Work West Enterprise Agency	500	500
Workforce Training Services Ltd	1,000	1,000
Yellow	500	-
	<b>138,000</b>	<b>87,500</b>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

<b>19. UNRESTRICTED INCOME FUNDS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance at 1st April 2024	274,073	96,763
Incoming resources for the year	18,252	23,524
Resources expended for the year	(16,535)	-
Transfer between funds	109,286	153,786
Balance at 31st March 2025	<u>385,076</u>	<u>274,073</u>

<b>20. RESTRICTED INCOME FUNDS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance at 1st April 2024	-	153,786
Incoming resources for the year	1,031,898	669,175
Resources expended for the year	(922,612)	(669,175)
Transfer between funds	(109,286)	(153,786)
Balance at 31st March 2025	<u>-</u>	<u>-</u>

**21. LEGAL STATUS**

West Belfast Partnership Board is a Company Limited by Guarantee.  
Each member has agreed to contribute £1 in the event of a compulsory winding up.

West Belfast Partnership Board is registered with The Charity Commission for Northern Ireland,  
Charity Number 103564. Date of registration 26th April 2016.

West Belfast partnership Board is a recognised Charity within the definition of Section 360(3) Income and  
Corporation Taxes Act 1970 by the Commissioners of the HM Revenue & Customs.

**West Belfast Partnership Board**

Northern Ireland - Charity number 103564

---

# Accounts

---

**WEST BELFAST PARTNERSHIP BOARD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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

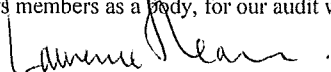
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting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

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

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

**Use of our report**

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



**LAWRENCE SHEARER F.C.A., Senior Statutory Auditor**  
**FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor**  
**O'HARA SHEARER**  
**CHARTERED ACCOUNTANTS**  
**AND STATUTORY AUDITORS**  
547 Falls Road  
Belfast  
BT11 9AB

**Dated:** 4th December 2024

**WEST BELFAST PARTNERSHIP BOARD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**STATEMENT OF ACCOUNTING POLICIES**

**Accounting Convention and Basis of Accounting**

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Going Concern**

At the time of approving the financial statements, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

**Income Recognition**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**Interest Receivable**

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

**Resources Expended**

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

**Fixed Assets**

All tangible fixed assets are recorded at cost.

**WEST BELFAST PARTNERSHIP BOARD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**STATEMENT OF ACCOUNTING POLICIES (Continued)**

**Depreciation**

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Plant and machinery	25% residual value
Office equipment	25% residual value
Computer equipment	25% residual value

**Repairs and Renewals**

All repairs and renewals are written off as incurred

**Pension Costs**

The charity does currently operate a defined contribution pension scheme.

**Debtors and Prepayments**

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

**Creditors and Provisions**

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

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

**WEST BELFAST PARTNERSHIP BOARD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**STATEMENT OF ACCOUNTING POLICIES (Continued)**

**Fund Accounting**

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the charitable objectives of the charity unless the funds have been designated for other purposes.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

The income received from funders depends on the charity meeting detailed criteria on expenses plans.

Grants given under such conditions are also given subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income is only deferred when the donor specifies that the grant/donation must only be used in future accounting periods; or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when: fees/performance related grants are received in advance of the performance/event to which they relate.

**Reserves Policy**

West Belfast Partnership Board reserves policy is to maintain a sufficient level of reserves to enable operating activities to be maintained for a period of at least 3 to 6 months in the event of major funding streams ending. The reserves policy also takes account of covering costs in the event of closure, to cover redundancies, rents, and fees that are due including statutory audit fees. It also takes account of potential risks and contingencies that may arise from time to time.

West Belfast Partnership Board maintain unrestricted reserves if accrued should be used for the purposes which meet the aims and objectives of West Belfast Partnership Board. The board should monitor and review the amount of unrestricted reserves bi-monthly in addition to the level of restricted reserves.

**WEST BELFAST PARTNERSHIP BOARD**  
**STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2024 £	TOTAL 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	1	-	-	-	-	-
Income from investments	2	-	-	-	-	-
Income from charitable activities	3	14,374	669,175	-	683,549	774,926
Income from other trading activities	4	9,150	-	-	9,150	7,998
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>23,524</b>	<b>669,175</b>	<b>-</b>	<b>692,699</b>	<b>782,924</b>
<b>EXPENDITURE ON:</b>						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	-	669,175	-	669,175	740,827
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>-</b>	<b>669,175</b>	<b>-</b>	<b>669,175</b>	<b>740,827</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>23,524</b>	<b>-</b>	<b>-</b>	<b>23,524</b>	<b>42,097</b>
Transfers between funds		-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>23,524</b>	<b>-</b>	<b>-</b>	<b>23,524</b>	<b>42,097</b>
<b>RECONCILIATION OF FUNDS</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>96,763</b>	<b>153,786</b>	<b>-</b>	<b>250,549</b>	<b>208,452</b>
Transfers between funds		153,786	(153,786)			
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>274,073</b>	<b>-</b>	<b>-</b>	<b>274,073</b>	<b>250,549</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total Recognised Gains and Losses has not been prepared


All of the above amounts relate to continuing activities

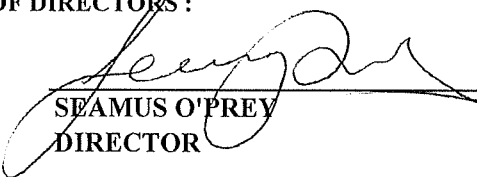
The accompanying accounting policies and the notes form part of these financial statements

**WEST BELFAST PARTNERSHIP BOARD**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2024**

	NOTES	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	9	<u>12,556</u>	<u>16,741</u>
<b>CURRENT ASSETS</b>			
Debtors and prepayments	11	101,278	126,382
Cash at bank	10	225,714	177,106
Cash in hand		-	-
		<u>326,992</u>	<u>303,488</u>
<b>Creditors: amounts falling due within one year</b>	12	(65,475)	(69,680)
		<u>261,517</u>	<u>233,808</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		261,517	233,808
<b>TOTAL ASSETS LESS CURRENT ASSETS/( LIABILITIES )</b>		274,073	250,549
<b>Creditors: amounts falling due after more than one year</b>	13	-	-
		<u>274,073</u>	<u>250,549</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>274,073</u>	<u>250,549</u>
<b>FUNDS:</b>			
<b>ENDOWMENT FUNDS</b>		-	-
<b>UNRESTRICTED INCOME FUNDS</b>	14/15/16/19/20	274,073	96,763
<b>RESTRICTED INCOME FUNDS</b>	14/15/16/19/20	-	153,786
		<u>274,073</u>	<u>250,549</u>

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS :

  
JIM DONNELLY  
DIRECTOR

  
SEAMUS O'PREY  
DIRECTOR

DATE 4th December 2024

DATE 4th December 2024

The accompanying accounting policies and notes form part of these financial statements

**WEST BELFAST PARTNERSHIP BOARD**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	NOTES	2024 £	2023 £
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	15	48,608	(10,568)
Net cash inflow/(outflow) from operating activities		48,608	(10,568)
<b>Investing activities</b>			
Investment income		-	-
Purchase of tangible fixed assets		-	(2,200)
Acquisition of investments		-	-
Disposal of investments		-	-
Disposal of tangible fixed assets		-	-
Net cash from investing activities		-	(2,200)
Increase/(decrease) in cash and cash equivalents in the year		48,608	(12,768)
Cash and cash equivalents at the beginning of the year		177,106	189,874
Cash and cash equivalents at the end of the year	10	225,714	177,106
Relating to:			
Cash at bank and in hand		225,714	177,106

The accompanying accounting policies and notes form part of these financial statements

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**1. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
	-	-	-	-	-	-

**2. INCOME FROM INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Department for Communities - Community Empowerment Division	-	135,405	135,405	-	148,517	148,517
Department for Communities - Community Empowerment Division - Capital Equipment	-	-	-	-	29,542	29,542
Department of Education	12,874	166,789	179,663	-	200,000	200,000
Federation of Family Practices West Belfast C.I.C	-	4,350	4,350	-	-	-
Public Health Agency	-	43,460	43,460	-	53,980	53,980
Full Service Community Network	-	18,000	18,000	-	20,000	20,000
Northern Ireland Council on Voluntary Action	-	-	-	-	17,625	17,625
Belfast City Council - Education	-	198,056	198,056	-	165,262	165,262
Rank Foundation Limited - Training Post	-	15,615	15,615	-	34,000	34,000
Fibre Training	-	-	-	-	22,500	22,500
Environment Sponsorships	1,500	-	1,500	2,500	-	2,500
Aisling Bursaries ( <i>See Note 18</i> )	-	87,500	87,500	-	81,000	81,000
Less: Deferred Income ( <i>See Note 12</i> )	-	-	-	-	-	-
	14,374	669,175	683,549	2,500	772,426	774,926

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Fundraising	-	-	-	-	-	-
Generated income	9,150	-	9,150	7,998	-	7,998
	9,150	-	9,150	7,998	-	7,998

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**5. EXPENDITURE ON RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Wages and salaries (See Note 8)	-	297,480	297,480	-	286,454	286,454
Social security costs (See Note 8)	-	42,995	42,995	-	33,231	33,231
Publications, recruitment and advertising	-	8,083	8,083	-	5,400	5,400
Conference and training programmes	-	-	-	-	696	696
Materials	-	2,137	2,137	-	-	-
Staff welfare/ cost of living allowance	-	8,313	8,313	-	6,600	6,600
Travel costs	-	1,648	1,648	-	924	924
Programme costs - core (See Note 17)	-	166,470	166,470	-	230,718	230,718
Aisling bursaries	-	87,500	87,500	-	81,000	81,000
Sundry expenses	-	192	192	-	616	616
	-	<b>614,818</b>	<b>614,818</b>	-	<b>645,639</b>	<b>645,639</b>

**Support Costs and Governance costs**

Telephone, computer maintenance and internet	-	6,078	6,078	-	3,129	3,129
Rent and service charges	-	16,004	16,004	-	21,020	21,020
Room hire and hospitality costs	-	1,060	1,060	-	2,541	2,541
Insurance	-	3,136	3,136	-	4,003	4,003
Light and heat	-	5,473	5,473	-	3,085	3,085
Cleaning	-	600	600	-	650	650
Consultancy fees	-	-	-	-	5,080	5,080
Printing, postage and stationery	-	141	141	-	1,190	1,190
Repairs and maintenance	-	400	400	-	962	962
Capital equipment costs	-	-	-	-	31,411	31,411
Hire of equipment	-	8,255	8,255	-	8,451	8,451
Depreciation (See Note 9)	-	4,185	4,185	-	5,397	5,397
Audit fees	-	3,996	3,996	-	3,996	3,996
Legal and other professional fees	-	-	-	-	600	600
Subscriptions and licences	-	3,843	3,843	-	2,458	2,458
Bank interest and charges	-	1,186	1,186	-	1,215	1,215
	-	<b>54,357</b>	<b>54,357</b>	-	<b>95,188</b>	<b>95,188</b>

**TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES**

	-	<b>669,175</b>	<b>669,175</b>	-	<b>740,827</b>	<b>740,827</b>
--	---	----------------	----------------	---	----------------	----------------

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2024</b>	<b>2023</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Auditors remuneration	3,996	3,996
Depreciation	4,185	5,397

<b>8. SALARY COSTS AND EMOLUMENTS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Wages and salaries - key management personnel	93,451	96,068
Wages and salaries - other staff	204,029	190,386
Employer social security costs - key management personnel	17,008	17,811
Employer social security costs - other staff	25,987	15,420
Employer social security costs - Statutory Maternity Pay Recoverable	-	-
Employer social security costs - Employment Allowance	-	-
	340,475	319,685

The average monthly number of employees during the year was as follows:	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	11	12

No employees had emoluments in excess of £60,000 (2023: £Nil)

**Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 31st March 2024. (2023: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st March 2024. (2023: £Nil)

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**9. TANGIBLE FIXED ASSETS**

	Plant & Machinery £	Office Equipment £	Computer Equipment £	Total £
<b>COST</b>				
As at 1st April 2023	7,693	92,523	229,713	329,929
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>			
As at 31st March 2024	<u>7,693</u>	<u>92,523</u>	<u>229,713</u>	<u>329,929</u>
<b>DEPRECIATION</b>				
As at 1st April 2023	5,889	92,061	215,238	313,188
Charge for year	451	115	3,619	4,185
Eliminated on disposal	-	-	-	-
	<hr/>			
As at 31st March 2024	<u>6,340</u>	<u>92,176</u>	<u>218,857</u>	<u>317,373</u>
Net book value 2024	<u>1,353</u>	<u>347</u>	<u>10,856</u>	<u>12,556</u>
Net book value 2023	<u>1,804</u>	<u>462</u>	<u>14,475</u>	<u>16,741</u>

**10. CASH AT BANK**

	2024 £	2023 £
AIB (NI) - Current Accounts	225,714	177,106
	<hr/>	
	<u>225,714</u>	<u>177,106</u>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	-
Grants receivable	101,278	126,382
Prepayments	-	-
	<u>101,278</u>	<u>126,382</u>

<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank overdrafts	-	1,918
Social security costs and other taxes	11,403	15,512
Deferred income	46,000	45,000
Accrued expenses	8,072	7,250
	<u>65,475</u>	<u>69,680</u>

<b>13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans	-	-
Deferred income	-	-
	<u>-</u>	<u>-</u>

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible Fixed Assets £	Debtors and Prepayments £	Cash at Bank and in Hand £	Creditors and Accruals £	Transfers between Funds £	<b>2024</b> £	<b>2023</b> £
Unrestricted Funds	-	-	141,631	(35,718)	168,160	274,073	96,763
Restricted Funds	12,556	101,278	84,083	(29,757)	(168,160)	-	153,786
Total Funds	<u>12,556</u>	<u>101,278</u>	<u>225,714</u>	<u>(65,475)</u>	<u>-</u>	<u>274,073</u>	<u>250,549</u>

**15. RECONCILIATION OF OPERATING PROFIT TO NET CASH FLOW FROM OPERATING ACTIVITIES FROM OPERATING ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Operating Surplus/(Deficit) for the year	23,524	42,097
Depreciation	4,185	5,397
Movement in debtors	25,104	(36,891)
Movement in creditors	(4,205)	(21,171)
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Investment income	-	-
<b>Net cash inflow/(outflow) from operating activities</b>	<u><b>48,608</b></u>	<u><b>(10,568)</b></u>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**16. MOVEMENT IN FUNDS**

	Opening	Income	Expenditure	Net Movement	Transfers	2024	2023
	Balance			in Funds			
	£	£	£	2024	£	£	£
Unrestricted Funds	96,763	23,524	-	23,524	153,786	274,073	96,763
Restricted Funds	153,786	669,175	(669,175)	-	(153,786)	-	153,786
	<b>250,549</b>	<b>692,699</b>	<b>(669,175)</b>	<b>23,524</b>	<b>-</b>	<b>274,073</b>	<b>250,549</b>

**17. PROGRAMME COSTS - CORE**

	2024	2023
	£	£
Education Packages	-	-
Tutor Fees	14,581	27,213
Room Hire	2,356	10,164
GCSE Support and Materials	9,454	2,019
Afterschools Programmes	10,500	26,143
Belfast City Council - Education Programmes	39,244	97,753
Belfast City Council - Tutors	17,889	5,288
Nursery, Primary and Transition costs	50,676	50,622
Support Costs and Conferences	6,254	3,607
Environmental Programmes	200	-
Health Programmes	13,316	2,460
Training	2,000	5,156
NICVA	-	293
	<b>166,470</b>	<b>230,718</b>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**18. AISLING BURSARY SPONSORS**

	2024	2023
	£	£
The Kennedy Centre	500	500
Belfast Media Group	1,000	1,000
Belfast Taxis Coaches C.I.C	1,000	2,000
Brassneck Theatre Company	500	500
Iontaobhas na Gaelscolaiochta	1,000	1,000
KRW Law Advocates	1,000	1,000
Dairy Farm Training & People Ist	1,000	1,000
Connected Health Ltd	2,000	2,000
Newstart Education Centre	500	500
The Roddy McCorley Social Club	1,000	1,000
Whitemountain Quarries	2,000	2,000
Kolormaster Belfast	1,000	500
Upper Andersonstown Community Forum (Tullymore)	1,000	1,000
Clarke and Co Accountants	500	500
Work West Enterprise Agency	500	500
Andor Technology Ltd	2,000	2,000
Belfast Educational Services Limited	1,000	-
Open College Network NI	500	500
Féile an Phobáil	2,000	2,000
Galar Ireland Ltd - Coopers Pharmacy	1,000	1,000
The Ortus Group	1,000	2,000
The Ortus Harry Coll Memorial Bursary	1,000	1,000
Spirit Aerospace (Bombardier Inc)	-	2,000
Innovation Factory Belfast (Oxford Innovation Factory Ltd)	500	500
Turley Associates	1,000	500
Open University	-	500
Conway Street Preservation Trust Limited	500	500
Clonard Credit Union	1,500	500
Active Communities	500	500
Sliabh Dubh	500	500
Toman Accountancy Services Limited	1,000	1,000
Westwood Centre	1,000	1,000
Homefit	500	500
Data Dispatch	500	1,000
Car College	1,000	1,000
Heart Project	500	500
Madden and Finucane Solicitors	1,000	1,000
Spar Twin Spires	500	500
Tread the Boards	500	500
Townsend Enterprises	-	1,000
Fhuise Og	500	500
Upper Springfield Development Trust	2,000	2,000
Fáilte Feirste Tháir	1,000	1,500
Aras Ui Chonghaile	1,000	500
Blackie River Community Group	1,500	1,000
Culturlann	-	500
Driver Theory Belfast Ltd	-	1,000
Ardmonagh Family Centre	1,000	1,000
Roden Street Community Group	500	500
Carlilie Financial	-	500
Ballymac Hotel	-	500
Clonard Residents Association	500	500
Bourke Sports	1,000	1,000
Saveways	1,000	500
Laurel Leaf	1,000	500
DKZ	-	500
26 West	500	500
NI Technology	1,000	1,000

Interim Security Solutions (Kevin McKay Benmore Group)	-	1,000
O'Hara Shearer Chartered Accountants & Statutory Auditors	500	500
Workforce Training Services Ltd	1,000	1,000
Padraig O'Muirigh Solicitors	1,000	1,000
Beechvale NI Ltd (Declan Hoey)	500	1,000
Falls Community Council	500	500
GLL Better for Everyone	500	500
TRP Recruitment	500	500
Teeling Training (Sally Gardens)	500	500
Top of The Rock	500	1,000
Community Restorative Justice Ireland (CRJI)	500	-
Copius Consultancy	1,000	1,000
Balmoral Hotel	-	1,000
Active Communities	500	500
Tar Anall	500	500
Sinn Fein	1,000	500
Frank Gillen centre	-	500
Marie McIlwee	-	1,000
Mannys & Pizza Guyz	1,000	1,000
Henderson - Ardbarron Trust	-	2,000
SignCo	500	500
Theresa Dunlop	1,000	1,000
Antrim GAA	1,000	1,000
Coiste Infheistiochta	1,000	1,000
Little O's Pizzeria	-	500
Safe Security NI	1,000	1,000
Andersonstown Social Club	1,000	1,000
Felons Club	1,000	1,000
Footprints Womens Centre	500	-
S3 Solutions	500	500
BES	1,000	1,000
Springvale Training	500	500
BSA Building Services	500	500
Colin Hunger Strike Committee	500	500
Development Trust NI	-	500
Belfast Harbour Commissioners	500	500
Beehive	500	500
Gen Tech	-	1,000
Ace Taxis	1,000	1,000
The Ferguson Family	1,000	1,000
Tech Desk	1,000	-
Fibre Contractors Ltd	1,000	-
Conael Shipping Services Limited	1,000	-
Brendan McKee	1,000	-
Liam McCarry	500	-
OK Windows	1,000	-
Precast Moulds	1,000	-
West Belfast Partnership Board	1,000	-
Three IT Services	500	-
Brown O'Connor	500	-
Newark Development	1,500	-
McCrudden Trainor Solicitors	500	-
Aiken Promotions Ltd	500	-
South Antrim AA	1,000	-
Argyle Business Centre	2,000	-
Conradh na Gaeilge	500	-
Balmoral Construction (NI) Limited	500	-
Lena's Newsagents	500	-
Biopax Limited	1,000	-
Little Mexican Deli	500	-
St Comgall's - Ionad Eileen Howell	500	-
Beechlawn Hotel	500	-
	<b>87,500</b>	<b>81,000</b>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>19. UNRESTRICTED INCOME FUNDS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 1st April 2023	96,763	86,265
Incoming resources for the year	23,524	10,498
Resources expended for the year	-	-
Transfer between funds	153,786	-
	<hr/>	<hr/>
Balance at 31st March 2024	<u>274,073</u>	<u>96,763</u>

<b>20. RESTRICTED INCOME FUNDS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 1st April 2023	153,786	122,187
Incoming resources for the year	669,175	772,426
Resources expended for the year	(669,175)	(740,827)
Transfer between funds	(153,786)	-
	<hr/>	<hr/>
Balance at 31st March 2024	<u>-</u>	<u>153,786</u>

**21. LEGAL STATUS**

West Belfast Partnership Board is a Company Limited by Guarantee.  
Each member has agreed to contribute £1 in the event of a compulsory winding up.

West Belfast Partnership Board is registered with The Charity Commission for Northern Ireland,  
Charity Number 103564. Date of registration 26th April 2016.

West Belfast partnership Board is a recognised Charity within the definition of Section 360(3) Income and  
Corporation Taxes Act 1970 by the Commissioners of the HM Revenue & Customs.

**West Belfast Partnership Board**

Northern Ireland - Charity number 103564

---

# Annual report

---

### **Trustees Annual Report**

The Trustees, who are also Directors for purposes of company law, are pleased to present their annual report together with financial statements of the charity for the year ended 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act 2006 purposes. The Trustees confirm that the financial statements comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities; Statement of Recommended Practice which applies to charities in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Chairperson's Report**

Over the past year, West Belfast Partnership Board have worked to ensure that we have achieved our organisational aims and objectives, as outlined in our strategic plan. The board members, senior management team and staff have delivered in innovative ways against our goals ensuring that contracts to provide services to the community and to drive regeneration have been carried out to a very high standard and have been of benefit both to the local community we serve and city-wide. We continue to work in partnership with a wide range of statutory, community, public and private agencies towards our goals of social, economic, and physical regeneration in west Belfast, improving community relations and peace building.

I wish to acknowledge the work of our board members, in providing strategic leadership to West Belfast Partnership Board and thank them for the voluntary effort and commitment that they have demonstrated throughout the year - particularly the Chairs of our sub-committees in Finance, Audit and Risk; Housing, Environment and Planning; Health; Economic Development; Education and Neighbourhood Renewal. In addition, I wish to thank our funders, sponsors and partners for their ongoing support and our staff for their work and achievements in delivering our goals for economic, social, physical and community renewal.

### **Structure, Governance & Management**

#### **Governing Document**

West Belfast Partnership Board is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17 February 1998 (and subsequently updated 16/05/99 and 23/9/13). West Belfast Partnership Board is a registered charity with the Charity Commission for Northern Ireland. West Belfast Partnership Board is a membership organisation with 20 members each of whom agrees to contribute £1 in the event of the charity winding up, and 5 consultative observers.

#### **Appointment of trustees**

The Chairperson and the Trustees recruit and select new Trustees as set out in its governing document. New Trustees are recruited on the relevance of their professional skills and their potential to be able to make a helpful contribution to the governance of the charity. The Partnership's recruitment of Board members is built around openness, transparency and ensuring that west Belfast citizens are represented. As part of the recruitment process, they are made aware of a Trustees' legal obligations and good practices under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plans and recent financial performance of the charity (see induction and training).

#### **Trustee induction and training**

All new Board Members, serving as Directors or Observers receive guidance from the Chief Executive Officer and/or Chairperson along with a comprehensive induction pack including guidance on good

practice in charity governance, governing document and sub-committee terms of reference, minutes of meetings, account, and other documents to provide the necessary information to Board members in carrying out their duties in accordance with law and good practice.

**Organisation structure and how charity makes decisions.**

The Board of Trustees administers the charity. The Board normally meets quarterly. As part of its structure, the Partnership operates additional thematic sub-committees that report and recommend to the Board, covering Finance, Audit and Risk, Economic Development, Neighbourhood Renewal, Strategic Health and Well-being, Education, Housing, Environment and Planning - each with written terms of reference. A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity including management of a staff team. To facilitate effective operations, the Chief Executive Officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment, and direct charitable activities.

**Relationships with related partners**

None of our trustees receive remuneration or other benefit from their work with the charity.

**Risk Management**

Our approach to the management of risk is informed by the need to ensure that the risks inherent in the pursuit of our objectives are understood, will be manageable if realised and that appropriate mitigation measures are planned or in place. West Belfast Partnership Board maintain a risk register which is analysed and updated on a bi-monthly basis. Responsibility for the management of risk is carried by named individuals in our risk register.

Highest level risks which have a bearing on West Belfast Partnership Board's capacity to achieve its strategic and operational objectives are managed directly by the senior management team. West Belfast Partnership Board Finance, Audit and Risk Committee have played an active role in reviewing and monitoring the risk register during 2023-24, assessing the major risks to which the charity is exposed, those related to the operations and finances of the charity, and are satisfied that the systems are in place to mitigate any exposure to the major risks.

**Maintaining High Standards**

West Belfast Partnership Board yearly undertake the ISO 9001: 2015 process and achieved the ISO in the reporting period. ISO is the internationally recognised standard for Quality Management Systems (QMS) and provides a framework and set of principles that ensure a common-sense approach to the management of the charity and satisfaction for service users and stakeholders, including funders. Legal compliance. Understand how statutory and regulatory requirements impact your organisation and its customers.

**Principal Activity and Statement of Public Benefit**

West Belfast Partnership Board aims "To involve those who live or work in West Belfast in driving the social, economic and physical regeneration of the area for the benefit of those who live in West Belfast and to contribute to, and benefit from, the development of the city as a whole".

The Charity's objects ("Objects") are specifically restricted to the following: -

- (1) To promote urban regeneration and community development in the City of Belfast (the "area of benefit") and the redevelopment and revitalisation of West Belfast and its environs by all or any of the following means:

- (a) design, promote, implement and evaluate strategies and develop and carry through action plans concerned with improving the economic, social, cultural, health and well-being, and environmental life of the inhabitants of the area of benefit;
  - (b) promote study and research, set priorities, and develop and influence policy and practice in the fields of urban regeneration community development and health and well-being.
  - (c) engage with, promote co-operation among, and establish strategic partnerships between groups, organisations and agencies in the voluntary and community, statutory and private enterprise sectors;
  - (d) provide a forum for the discussion and debate of urban regeneration, community development and related issues and raise public awareness of these matters;
  - (e) provide strategic and practical support to community and voluntary groups in the area of benefit.
- (2) Promote integrated services for children and young people to facilitate connectivity and the planned delivery of services and programmes.
- (3) Promote and facilitate the raising of educational achievement and opportunities for lifelong learning.
- (4) Promote good community relations, religious and racial harmony, social cohesion and equality and diversity.
- (5) Promote such other charitable purposes as may from time to time be determined.

#### **Achievements and Performance**

During this period West Belfast Partnership Board has continued to provide a comprehensive range of services to the West Belfast community and to other disadvantaged communities in Belfast which have had a positive impact and we have met all our charitable objectives. We have continued to implement and review our strategic plan under a range of key priorities and objectives.

For detail of our achievements and performance this year please see our annual report:  
[Layout 1 \(westbelfast-partnership.com\)](https://www.westbelfast-partnership.com)

#### **Plans for the Future**

West Belfast Partnership Board was established in 1998 to act as a representative body to promote and support the regeneration of West Belfast. Over the past 26 years the Partnership has worked with community, statutory, political, and business interests committed to improving the lives of those living in West Belfast and to getting a better deal for West Belfast, its people, and places.

As a broadly based representative regeneration body, the Partnership has delivered in the fields of economic development, tourism, job creation, education, health and wellbeing, the environment and planning and children and young people. We have responded to need and opportunity through building an innovative and creative collaborative partnership approach. Over the period 2023-24 we have delivered effectively against our priorities and the contracts we have undertaken from the Departments of Communities, Department for Education, Public Health Agency and Belfast City Council and Rank Foundation which are detailed in our Annual Report.

**West Belfast Partnership Board**  
**Report of the Trustees and Financial Statements**  
**for the Year Ending 31 March 2024**

---

As we move forward, we shall continue to deliver on our Strategic Plan 2022-30 which builds on our successful track record and reflects the both the challenges and the ambition, skills, and creativity of the west Belfast people.

West Belfast Partnership Board Strategic Plan 2022-30 sets out the Partnerships vision, purpose, values, and priorities. While the Partnership seeks to respond to need it is aware of the need to balance expectations with resources and has prioritised its work identifying those issues /areas where it leads, others where it will offer support and other areas where it will hold a watching brief.

### **Financial Review**

#### **Reserves Policy and Ongoing Concern**

West Belfast Partnership Board Reserves Policy is to maintain a sufficient level of reserves to enable operating activities to be maintained for a period of at least 3-6 months in the event of major funding streams ending. The reserves policy also takes account of covering costs in the event of closure, to cover redundancies, rents, and fees that are due including auditors. It also takes account of potential risks and contingencies that may arise from time to time.

WBPB maintain unrestricted reserves if accrued should be used for the purposes which meet the aims and objectives of WBPB. The Board should note the amount of unreserved funds quarterly and the level of reserves are monitored and reviewed by the Board quarterly.

#### **Trustees' Responsibilities in relation to the Financial Statement**

The charity trustees (who are also the directors of the West Belfast Partnership Board for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, 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 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 statement; 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 are sufficient and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**West Belfast Partnership Board  
Report of the Trustees and Financial Statements  
for the Year Ending 31 March 2024**

---

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.

**Statement as to disclosure to our Auditors**

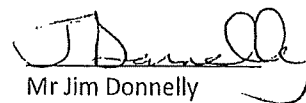
Each of the persons who is a trustee at the date of approval of this report confirms that:

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

**Auditor**

O'Hara Shearer Ltd are deemed to be re-appointed under Section 487 (2) of the Companies Act 2006

Signed by order of the Trustees



Mr Jim Donnelly  
Chairperson

4 December 2024

**West Belfast Partnership Board**

Northern Ireland - Charity number 103564

---

# Annual return

---

**WEST BELFAST PARTNERSHIP BOARD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

**Opinion**

We have audited the financial statements of West Belfast Partnership Board (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the 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 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- 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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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**

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

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

**Other information**

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

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

We have nothing to report in this regard.

**WEST BELFAST PARTNERSHIP BOARD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

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

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

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

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

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

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

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

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

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

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of any non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

**West Belfast Partnership Board**

Northern Ireland - Charity number 103564

---

# Accounts

---

**WEST BELFAST PARTNERSHIP BOARD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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

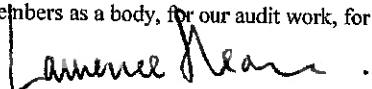
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting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

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

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

**Use of our report**

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



**LAWRENCE SHEARER F.C.A., Senior Statutory Auditor**  
**FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor**  
**O'HARA SHEARER**  
**CHARTERED ACCOUNTANTS**  
**AND STATUTORY AUDITORS**  
547 Falls Road  
Belfast  
BT11 9AB

**Dated:** 12th October 2023

**WEST BELFAST PARTNERSHIP BOARD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**STATEMENT OF ACCOUNTING POLICIES**

**Accounting Convention and Basis of Accounting**

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Going Concern**

At the time of approving the financial statements, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

**Income Recognition**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**Interest Receivable**

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

**Resources Expended**

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

**Fixed Assets**

All tangible fixed assets are recorded at cost.

**WEST BELFAST PARTNERSHIP BOARD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**STATEMENT OF ACCOUNTING POLICIES (Continued)**

**Depreciation**

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Plant and machinery	25% residual value
Office equipment	25% residual value
Computer equipment	25% residual value

**Repairs and Renewals**

All repairs and renewals are written off as incurred

**Pension Costs**

The charity does currently operate a defined contribution pension scheme.

**Debtors and Prepayments**

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

**Creditors and Provisions**

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

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

**WEST BELFAST PARTNERSHIP BOARD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**STATEMENT OF ACCOUNTING POLICIES (Continued)**

**Fund Accounting**

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the charitable objectives of the charity unless the funds have been designated for other purposes.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

The income received from funders depends on the charity meeting detailed criteria on expenses plans.

Grants given under such conditions are also given subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income is only deferred when the donor specifies that the grant/donation must only be used in future accounting periods; or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when: fees/performance related grants are received in advance of the performance/event to which they relate.

**Reserves Policy**

West Belfast Partnership Board reserves policy is to maintain a sufficient level of reserves to enable operating activities to be maintained for a period of at least 3 to 6 months in the event of major funding streams ending. The reserves policy also takes account of covering costs in the event of closure, to cover redundancies, rents, and fees that are due including statutory audit fees. It also takes account of potential risks and contingencies that may arise from time to time.

West Belfast Partnership Board maintain unrestricted reserves if accrued should be used for the purposes which meet the aims and objectives of West Belfast Partnership Board. The board should monitor and review the amount of unrestricted reserves bi-monthly in addition to the level of restricted reserves.

**WEST BELFAST PARTNERSHIP BOARD**  
**STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023 £	TOTAL 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	1	-	-	-	-	-
Income from investments	2	-	-	-	-	-
Income from charitable activities	3	2,500	772,426	-	774,926	621,631
Income from other trading activities	4	7,998	-	-	7,998	1,200
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>10,498</b>	<b>772,426</b>	<b>-</b>	<b>782,924</b>	<b>622,831</b>
<b>EXPENDITURE ON:</b>						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	-	740,827	-	740,827	626,725
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>-</b>	<b>740,827</b>	<b>-</b>	<b>740,827</b>	<b>626,725</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>10,498</b>	<b>31,599</b>	<b>-</b>	<b>42,097</b>	<b>(3,894)</b>
Transfers between funds		-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>10,498</b>	<b>31,599</b>	<b>-</b>	<b>42,097</b>	<b>(3,894)</b>
<b>RECONCILIATION OF FUNDS</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>86,265</b>	<b>122,187</b>	<b>-</b>	<b>208,452</b>	<b>212,346</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>96,763</b>	<b>153,786</b>	<b>-</b>	<b>250,549</b>	<b>208,452</b>

**The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total Recognised Gains and Losses has not been prepared**


**All of the above amounts relate to continuing activities**


**The accompanying accounting policies and the notes form part of these financial statements**

**WEST BELFAST PARTNERSHIP BOARD**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2023**

	NOTES	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	9	<u>16,741</u>	<u>19,938</u>
<b>CURRENT ASSETS</b>			
Debtors and prepayments	11	126,382	89,491
Cash at bank	10	177,106	189,874
Cash in hand		-	-
		<u>303,488</u>	<u>279,365</u>
<b>Creditors: amounts falling due within one year</b>	12	(69,680)	(90,851)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		233,808	188,514
<b>TOTAL ASSETS LESS CURRENT ASSETS/( LIABILITIES )</b>		250,549	208,452
<b>Creditors: amounts falling due after more than one year</b>	13	-	-
<b>NET ASSETS/(LIABILITIES)</b>		<u>250,549</u>	<u>208,452</u>
<b>FUNDS:</b>			
<b>ENDOWMENT FUNDS</b>		-	-
<b>UNRESTRICTED INCOME FUNDS</b>	14/15/16/19/20	96,763	86,265
<b>RESTRICTED INCOME FUNDS</b>	14/15/16/19/20	153,786	122,187
		<u>250,549</u>	<u>208,452</u>

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS :

  
 \_\_\_\_\_  
**JIM DONNELLY**  
 DIRECTOR

  
 \_\_\_\_\_  
**SEAMUS O'PREY**  
 DIRECTOR

DATE 12th October 2023

DATE 12th October 2023

The accompanying accounting policies and notes form part of these financial statements

**WEST BELFAST PARTNERSHIP BOARD**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	NOTES	2023 £	2022 £
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	15	(10,568)	(6,671)
Net cash inflow/(outflow) from operating activities		<u>(10,568)</u>	<u>(6,671)</u>
<b>Investing activities</b>			
Investment income		-	-
Purchase of tangible fixed assets		(2,200)	-
Acquisition of investments		-	-
Disposal of investments		-	-
Disposal of tangible fixed assets		-	-
Net cash from investing activities		<u>(2,200)</u>	-
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		<b>(12,768)</b>	<b>(6,671)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>189,874</b>	<b>196,545</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>10</b>	<b><u>177,106</u></b>	<b><u>189,874</u></b>
Relating to:			
<b>Cash at bank and in hand</b>		<b><u>177,106</u></b>	<b><u>189,874</u></b>

The accompanying accounting policies and notes form part of these financial statements

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**1. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
	-	-	-	-	-	-

**2. INCOME FROM INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Department for Communities - Community Empowerment Division	-	148,517	148,517	-	124,270	124,270
Department for Communities - Community Empowerment Division - Capital Equipment	-	29,542	29,542	-	30,000	30,000
Department of Education	-	200,000	200,000	-	192,777	192,777
Federation of Family Practices West Belfast C.I.C	-	-	-	-	12,500	12,500
Public Health Agency	-	53,980	53,980	-	40,543	40,543
Co-operation Ireland	-	-	-	-	3,830	3,830
McCloy Consulting Ltd	-	-	-	-	3,000	3,000
Full Service Community Network	-	20,000	20,000	-	20,000	20,000
Northern Ireland Council on Voluntary Action	-	17,625	17,625	-	24,550	24,550
Belfast City Council - Education	-	165,262	165,262	-	64,619	64,619
Ulster Community Foundation - COVID 19 Recovery Programme Grant	-	-	-	-	50,000	50,000
Rank Foundation Limited - Training Post	-	34,000	34,000	-	-	-
Fibre Training	-	22,500	22,500	-	-	-
HM Revenue & Customs - Job Retention Scheme Grants	-	-	-	-	5,042	5,042
Environment Sponsorships	2,500	-	2,500	-	3,000	3,000
Aisling Bursaries (See Note 18)	-	81,000	81,000	-	47,500	47,500
Less: Deferred Income (See Note 12)	-	-	-	-	-	-
	2,500	772,426	774,926	-	621,631	621,631

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Fundraising	-	-	-	-	-	-
Generated income	7,998	-	7,998	1,200	-	1,200
	7,998	-	7,998	1,200	-	1,200

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**5. EXPENDITURE ON RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Wages and salaries (See Note 8)	-	286,454	286,454	10,000	257,663	267,663
Social security costs (See Note 8)	-	33,231	33,231	-	35,512	35,512
Publications, recruitment and advertising	-	5,400	5,400	-	8,873	8,873
Conference and training programmes	-	696	696	-	800	800
Materials	-	-	-	-	4,813	4,813
Staff welfare/ cost of living allowance	-	6,600	6,600	-	500	500
Travel costs	-	924	924	-	10	10
Programme costs - core (See Note 17)	-	230,718	230,718	-	167,128	167,128
Aisling bursaries	-	81,000	81,000	-	47,500	47,500
Sundry expenses	-	616	616	-	359	359
	-	<b>645,639</b>	<b>645,639</b>	<b>10,000</b>	<b>523,158</b>	<b>533,158</b>
<b>Support Costs and Governance costs</b>						
Telephone and internet	-	3,129	3,129	-	1,499	1,499
Rent and service charges	-	21,020	21,020	-	15,217	15,217
Room hire and hospitality costs	-	2,541	2,541	-	985	985
Insurance	-	4,003	4,003	-	3,839	3,839
Light and heat	-	3,085	3,085	-	3,032	3,032
Cleaning	-	650	650	-	550	550
Consultancy fees	-	5,080	5,080	-	11,405	11,405
Printing, postage and stationery	-	1,190	1,190	-	2,461	2,461
Repairs and maintenance	-	962	962	-	264	264
Capital equipment costs	-	31,411	31,411	-	30,000	30,000
Hire of equipment	-	8,451	8,451	-	6,501	6,501
Depreciation (See Note 9)	-	5,397	5,397	-	6,646	6,646
Audit fees	-	3,996	3,996	-	3,992	3,992
Legal and other professional fees	-	600	600	1,558	-	1,558
Subscriptions and licences	-	2,458	2,458	-	4,583	4,583
Bank interest and charges	-	1,215	1,215	-	1,035	1,035
	-	<b>95,188</b>	<b>95,188</b>	<b>1,558</b>	<b>92,009</b>	<b>93,567</b>
<b>TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES</b>	-	<b>740,827</b>	<b>740,827</b>	<b>11,558</b>	<b>615,167</b>	<b>626,725</b>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

<b>7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2023</b>	<b>2022</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Auditors remuneration	3,996	3,992
Depreciation	5,397	6,646
	<hr/> <hr/>	<hr/> <hr/>

<b>8. SALARY COSTS AND EMOLUMENTS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Wages and salaries - key management personnel	96,068	104,406
Wages and salaries - other staff	190,386	163,257
Employer social security costs - key management personnel	17,811	16,113
Employer social security costs - other staff	15,420	19,399
Employer social security costs - Statutory Maternity Pay Recoverable	-	-
Employer social security costs - Employment Allowance	-	-
	<hr/> <hr/>	<hr/> <hr/>
	319,685	303,175

The average monthly number of employees during the year was as follows:	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
	<hr/> <hr/>	<hr/> <hr/>
	12	12

No employees had emoluments in excess of £60,000 (2022: £Nil)

**Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 31st March 2023. (2022: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st March 2023. (2022: £Nil)

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**9. TANGIBLE FIXED ASSETS**

	Plant & Machinery £	Office Equipment £	Computer Equipment £	Total £
<b>COST</b>				
As at 1st April 2022	5,493	92,523	229,713	327,729
Additions	2,200	-	-	2,200
Disposals	-	-	-	-
As at 31st March 2023	<u>7,693</u>	<u>92,523</u>	<u>229,713</u>	<u>329,929</u>
<b>DEPRECIATION</b>				
As at 1st April 2022	5,471	91,907	210,413	307,791
Charge for year	418	154	4,825	5,397
Eliminated on disposal	-	-	-	-
As at 31st March 2023	<u>5,889</u>	<u>92,061</u>	<u>215,238</u>	<u>313,188</u>
Net book value 2023	<u>1,804</u>	<u>462</u>	<u>14,475</u>	<u>16,741</u>
Net book value 2022	<u>22</u>	<u>616</u>	<u>19,300</u>	<u>19,938</u>

**10. CASH AT BANK**

	2023 £	2022 £
AIB (NI) - Current Accounts	177,106	189,874
	<u>177,106</u>	<u>189,874</u>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	-	-
Grants receivable	126,382	89,191
Prepayments	-	300
	126,382	89,491
	126,382	89,491

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Bank overdrafts	1,918	5,945
Social security costs and other taxes	15,512	6,123
Deferred income	45,000	52,385
Accrued expenses	7,250	26,398
	69,680	90,851
	69,680	90,851

**13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Bank loans	-	-
Deferred income	-	-
	-	-
	-	-

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible Fixed Assets	Debtors and Prepayments	Cash at Bank and in Hand	Creditors and Accruals	Transfers between Funds	2023	2022
	£	£	£	£	£	£	£
Unrestricted Funds	-	-	133,528	(36,765)	-	96,763	86,265
Restricted Funds	16,741	126,382	43,578	(32,915)	-	153,786	122,187
	16,741	126,382	177,106	(69,680)	-	250,549	208,452
	16,741	126,382	177,106	(69,680)	-	250,549	208,452

**15. RECONCILIATION OF OPERATING PROFIT TO NET CASH FLOW FROM OPERATING ACTIVITIES FROM OPERATING ACTIVITIES**

	2023	2022
	£	£
Operating Surplus/(Deficit) for the year	42,097	(3,894)
Depreciation	5,397	6,646
Movement in debtors	(36,891)	(3,560)
Movement in creditors	(21,171)	(5,863)
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Investment income	-	-
	(10,568)	(6,671)
<b>Net cash inflow/(outflow) from operating activities</b>	<b>(10,568)</b>	<b>(6,671)</b>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**16. MOVEMENT IN FUNDS**

	Opening Balance	Income	Expenditure	Net Movement in Funds 2023	Transfers between Funds	2023	2022
	£	£	£	£	£	£	£
Unrestricted Funds	86,265	10,498	-	10,498	-	96,763	86,265
Restricted Funds	122,187	772,426	(740,827)	31,599	-	153,786	122,187
	<b>208,452</b>	<b>782,924</b>	<b>(740,827)</b>	<b>42,097</b>	<b>-</b>	<b>250,549</b>	<b>208,452</b>

**17. PROGRAMME COSTS - CORE**

	2023	2022
	£	£
Education Packages	-	29,048
Tutor Fees	27,213	53,766
Room Hire	10,164	-
Materials	2,019	2,568
Afterschools Programmes	26,143	15,000
Belfast City Council - Education Programmes	97,753	41,655
Belfast City Council - Tutors	5,288	-
Nursery, Primary and Transition costs	50,622	19,397
Digital Branding and Social Media costs	-	3,820
Support Costs and Conferences	3,607	1,874
Environmental Programmes	-	-
Health Programmes	2,460	-
Training	5,156	-
NICVA	293	-
	<b>230,718</b>	<b>167,128</b>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**18. AISLING BURSARY SPONSORS**

	2023	2022
	£	£
The Kennedy Centre	500	500
Belfast Media Group	1,000	1,000
Belfast Taxis Coaches C.I.C	2,000	1,000
Brassneck Theatre Company	500	500
Iontaobhus na Gaelscoilteicita	1,000	1,000
KRW Law Advocates	1,000	1,000
Dairy Farm Training & People 1st	1,000	1,000
Connected Health Ltd	2,000	2,000
Newstart Education Centre	500	500
The Roddy McCorley Social Club	1,000	1,000
Whitemountain Quarries	2,000	2,000
Kolomaster Belfast	500	500
Upper Andersonstown Community Forum (Tullymore)	1,000	500
Clarke and Co Accountants	500	500
Work West Enterprise Agency	500	500
Andor Technology Ltd	2,000	-
Belfast Educational Services Limited	-	1,000
Open College Network NI	500	500
Fóile an Phobáil	2,000	1,000
Galar Ireland Ltd - Coopers Pharmacy	1,000	-
The Ortus Group	2,000	1,000
The Ortus Harry Coll Memorial Bursary	1,000	1,000
Spirit Aerospace (Bombardier Inc)	2,000	2,000
Innovation Factory Belfast (Oxford Innovation Factory Ltd)	500	500
Turley Associates	500	-
Open University	500	-
Conway Street Preservation Trust Limited	500	-
Clonard Credit Union	500	-
Active Communities	500	-
Sliabh Dubh	500	-
Tomlin Accountancy Services Limited	1,000	-
Westwood Centre	1,000	-
Homefit	500	-
Data Dispatch	1,000	-
Car College	1,000	-
Heart Project	500	-
Madden and Finucane Solicitors	1,000	1,000
Spar Twin Spires	500	-
Tread the Boards	500	-
Townsend Enterprises	1,000	-
Fhuais Og	500	-
Upper Springfield Development Trust	2,000	1,000
Fáilte Foiriste Thoir	1,500	1,000
Aras Uí Chonghaile	500	-
Blackie River Community Group	1,000	1,000
Culturama	500	-
Driver Theory Belfast Ltd	1,000	1,000
Ardmogh Family Centre	1,000	1,000
Geraldine McAtee	-	500
Roden Street Community Group	500	500
Carlisle Financial	500	-
Ballymae Hotel	500	-
Clonard Credit Union	500	-
Bourke Sports	1,000	-
Saveways	500	-
Laurel Leaf	500	-
DKZ	500	-
26 West	500	-
NI Technology	1,000	1,000
Interim Security Solutions (Kevin McKay Benmore Group)	1,000	1,000
O'Hara Shearer Chartered Accountants & Statutory Auditors	500	-
Workforce Training Services Ltd	1,000	1,000
Padraig O'Muirigh Solicitors	1,000	1,000
Beechvale NI Ltd (Declan Hoey)	1,000	1,000
Falls Community Council	500	500
GILL Better for Everyone	500	500
TRP Recruitment	500	500
Teeling Training (Sally Gardens)	500	500
Top of The Rock	1,000	1,000
Community Restorative Justice Ireland (CRJI)	-	500
Copius Consultancy	1,000	500
Balmoral Hotel	1,000	-
Active Communities	500	500
Tar Anell	500	500
Sinn Féin	500	-
Frank Gillen centre	500	-
Marie Mellvee	1,000	-
Mannys & Pizza Guyz	1,000	-
Henderson - Ardharroo Trust	2,000	-
SignCo	500	-
Theresa Dunlop	1,000	-
Antrim GAA	1,000	-
Coiste Inlhesicchia	1,000	-
Little O's Pizzeria	500	-
Safe Security NI	1,000	1,000
Andersonstown Social Club	1,000	1,000
Felons Club	1,000	1,000
Footprints Womens Centre	-	500
Conlon Group	-	1,000
S3 Solutions	500	-
BES	1,000	-
Springvale Training	500	500
BSA Building Services	500	500
Colin Hunger Strike Committee	500	1,000
Development Trust NI	500	500
Belfast Harbour Commissioners	500	1,000
Beehive	500	-
Gen Tech	1,000	-
Ace Taxis	1,000	1,000
The Ferguson Family	1,000	1,000
	<b>81,000</b>	<b>47,500</b>

**WEST BELFAST PARTNERSHIP BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

<b>19. UNRESTRICTED INCOME FUNDS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance at 1st April 2022	86,265	90,159
Incoming resources for the year	10,498	1,200
Resources expended for the year	-	(11,558)
Transfer between funds	-	6,464
	<hr/>	<hr/>
Balance at 31st March 2023	<u>96,763</u>	<u>86,265</u>

<b>20. RESTRICTED INCOME FUNDS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance at 1st April 2022	122,187	122,187
Incoming resources for the year	772,426	621,631
Resources expended for the year	(740,827)	(615,167)
Transfer between funds	-	(6,464)
	<hr/>	<hr/>
Balance at 31st March 2023	<u>153,786</u>	<u>122,187</u>

**21. LEGAL STATUS**

West Belfast Partnership Board is a Company Limited by Guarantee.  
Each member has agreed to contribute £1 in the event of a compulsory winding up.

West Belfast Partnership Board is registered with The Charity Commission for Northern Ireland,  
Charity Number 103564. Date of registration 26th April 2016.

West Belfast partnership Board is a recognised Charity within the definition of Section 360(3) Income and  
Corporation Taxes Act 1970 by the Commissioners of the HM Revenue & Customs.

**West Belfast Partnership Board**

Northern Ireland - Charity number 103564

---

# Annual report

---

### **Trustees Annual Report**

The Trustees, who are also Directors for purposes of company law, are pleased to present their annual report together with financial statements of the charity for the year ended 31 March 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act 2006 purposes. The Trustees confirm that the financial statements comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities; Statement of Recommended Practice which applies to charities in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Chairperson's Report**

Over the past year, West Belfast Partnership Board have worked to ensure that we have achieved our organisational aims and objectives, as outlined in our strategic plan. The board members, senior management team and staff have delivered in innovative ways against our goals ensuring that contracts to provide services to the community and to drive regeneration have been carried out to a very high standard and have been of benefit both to the local community we serve and city-wide. We continue to work in partnership with a wide range of statutory, community, public and private agencies towards our goals of social, economic, and physical regeneration in west Belfast, improving community relations and peace building.

I wish to acknowledge the work of our board members, in providing strategic leadership to West Belfast Partnership Board and thank them for the voluntary effort and commitment that they have demonstrated throughout the year - particularly the Chairs of our sub-committees in Finance, Audit and Risk; Housing, Environment and Planning; Health; Economic Development; Education and Neighbourhood Renewal. In addition, I wish to thank our funders, sponsors and partners for their ongoing support and our staff for their work and achievements in delivering our goals for economic, social, physical and community renewal.

### **Structure, Governance & Management**

#### **Governing Document**

West Belfast Partnership Board is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17 February 1998 (and subsequently updated 16/05/99 and 23/9/13). West Belfast Partnership Board is a registered charity with the Charity Commission for Northern Ireland. West Belfast Partnership Board is a membership organisation with 20 members each of whom agrees to contribute £1 in the event of the charity winding up, and 5 consultative observers.

#### **Appointment of trustees**

The Chairperson and the Trustees recruit and select new Trustees as set out in its governing document. New Trustees are recruited on the relevance of their professional skills and their potential to be able to make a helpful contribution to the governance of the charity. The Partnership's recruitment of Board members is built around openness, transparency and ensuring that west Belfast citizens are represented. As part of the recruitment process, they are made aware of a Trustees' legal obligations and good practices under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plans and recent financial performance of the charity (see induction and training).

#### **Trustee induction and training**

All new Board Members, serving as Directors or Observers receive guidance from the Chief Executive Officer and/or Chairperson along with a comprehensive induction pack including guidance on good

practice in charity governance, governing document and sub-committee terms of reference, minutes of meetings, account, and other documents to provide the necessary information to Board members in carrying out their duties in accordance with law and good practice.

**Organisation structure and how charity makes decisions.**

The Board of Trustees administers the charity. The Board normally meets quarterly. As part of its structure, the Partnership operates additional thematic sub-committees that report and recommend to the Board, covering Finance, Audit and Risk, Economic Development, Neighbourhood Renewal, Strategic Health and Well-being, Education, Housing, Environment and Planning - each with written terms of reference. A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity including management of a staff team. To facilitate effective operations, the Chief Executive Officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment, and direct charitable activities.

**Relationships with related partners**

None of our trustees receive remuneration or other benefit from their work with the charity.

**Risk Management**

Our approach to the management of risk is informed by the need to ensure that the risks inherent in the pursuit of our objectives are understood, will be manageable if realised and that appropriate mitigation measures are planned or in place. West Belfast Partnership Board maintain a risk register which is analysed and updated on a bi-monthly basis. Responsibility for the management of risk is carried by named individuals in our risk register.

Highest level risks which have a bearing on West Belfast Partnership Board's capacity to achieve its strategic and operational objectives are managed directly by the senior management team. West Belfast Partnership Board Finance, Audit and Risk Committee have played an active role in reviewing and monitoring the risk register during 2022-23, assessing the major risks to which the charity is exposed, those related to the operations and finances of the charity, and are satisfied that the systems are in place to mitigate any exposure to the major risks.

**Maintaining High Standards**

West Belfast Partnership Board yearly undertake the ISO 9001: 2015 process and achieved the ISO in the reporting period. ISO is the internationally recognised standard for Quality Management Systems (QMS) and provides a framework and set of principles that ensure a common-sense approach to the management of the charity and satisfaction for service users and stakeholders, including funders. Legal compliance. Understand how statutory and regulatory requirements impact your organisation and its customers.

**Principal Activity and Statement of Public Benefit**

West Belfast Partnership Board aims "To involve those who live or work in West Belfast in driving the social, economic and physical regeneration of the area for the benefit of those who live in West Belfast and to contribute to, and benefit from, the development of the city as a whole".

The Charity's objects ("Objects") are specifically restricted to the following: -

- (1) To promote urban regeneration and community development in the City of Belfast (the "area of benefit") and the redevelopment and revitalisation of West Belfast and its environs by all or any of the following means:

- (a) design, promote, implement and evaluate strategies and develop and carry through action plans concerned with improving the economic, social, cultural, health and well-being, and environmental life of the inhabitants of the area of benefit;
  - (b) promote study and research, set priorities, and develop and influence policy and practice in the fields of urban regeneration community development and health and well-being.
  - (c) engage with, promote co-operation among, and establish strategic partnerships between groups, organisations and agencies in the voluntary and community, statutory and private enterprise sectors;
  - (d) provide a forum for the discussion and debate of urban regeneration, community development and related issues and raise public awareness of these matters;
  - (e) provide strategic and practical support to community and voluntary groups in the area of benefit.
- (2) Promote integrated services for children and young people to facilitate connectivity and the planned delivery of services and programmes.
- (3) Promote and facilitate the raising of educational achievement and opportunities for lifelong learning.
- (4) Promote good community relations, religious and racial harmony, social cohesion and equality and diversity.
- (5) Promote such other charitable purposes as may from time to time be determined.

#### **Achievements and Performance**

During this period West Belfast Partnership Board has continued to provide a comprehensive range of services to the West Belfast community and to other disadvantaged communities in Belfast which have had a positive impact and we have met all our charitable objectives. We have continued to implement and review our strategic plan under a range of key priorities and objectives.

For detail of our achievements and performance this year please see our annual report: [Layout 1 \(westbelfast-partnership.com\)](https://www.westbelfast-partnership.com)

#### **Plans for the Future**

West Belfast Partnership Board was established in 1998 to act as a representative body to promote and support the regeneration of West Belfast. Over the past 25 years the Partnership has worked with community, statutory, political, and business interests committed to improving the lives of those living in West Belfast and to getting a better deal for West Belfast, its people, and places.

As a broadly based representative regeneration body, the Partnership has delivered in the fields of economic development, tourism, job creation, education, health and wellbeing, the environment and planning and children and young people. We have responded to need and opportunity through building an innovative and creative collaborative partnership approach. Over the period 2022-23 we have delivered effectively against our priorities and the contracts we have undertaken from the Departments of Communities, Department for Education, Public Health Agency and Belfast City Council, which are detailed in our Annual Report.

**West Belfast Partnership Board  
Report of the Trustees and Financial Statements  
for the Year Ending 31 March 2023**

---

As we move forward, we shall continue to deliver on our Strategic Plan 2022-30 which builds on our successful track record and reflects the both the challenges and the ambition, skills, and creativity of the west Belfast people.

West Belfast Partnership Board Strategic Plan 2022-30 sets out the Partnerships vision, purpose, values, and priorities. While the Partnership seeks to respond to need it is aware of the need to balance expectations with resources and has prioritised its work identifying those issues /areas where it leads, others where it will offer support and other areas where it will hold a watching brief.

### **Financial Review**

#### **Reserves Policy and Ongoing Concern**

West Belfast Partnership Board Reserves Policy is to maintain a sufficient level of reserves to enable operating activities to be maintained for a period of at least 3-6 months in the event of major funding streams ending. The reserves policy also takes account of covering costs in the event of closure, to cover redundancies, rents, and fees that are due including auditors. It also takes account of potential risks and contingencies that may arise from time to time.

WBPB maintain unrestricted reserves if accrued should be used for the purposes which meet the aims and objectives of WBPB. The Board should note the amount of unreserved funds quarterly and the level of reserves are monitored and reviewed by the Board quarterly.

#### **Trustees' Responsibilities in relation to the Financial Statement**

The charity trustees (who are also the directors of the West Belfast Partnership Board for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, 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 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 statement; 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 are sufficient and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**West Belfast Partnership Board**  
**Report of the Trustees and Financial Statements**  
**for the Year Ending 31 March 2023**

---

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.

**Statement as to disclosure to our Auditors**

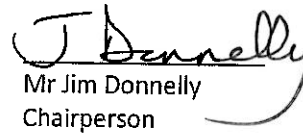
Each of the persons who is a trustee at the date of approval of this report confirms that:

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

**Auditor**

O'Hara Shearer, Chartered Accountants & Statutory Auditors  
are deemed to be re-appointed under Section 487 (2) of the Companies Act 2006

Signed by order of the Trustees

  
Mr Jim Donnelly  
Chairperson

12 October 2023

**West Belfast Partnership Board**

Northern Ireland - Charity number 103564

---

# Annual return

---

**WEST BELFAST PARTNERSHIP BOARD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

**Opinion**

We have audited the financial statements of West Belfast Partnership Board (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the 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 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- 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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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**

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

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

**Other information**

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

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

We have nothing to report in this regard.

**WEST BELFAST PARTNERSHIP BOARD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

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

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

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

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

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

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

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

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

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

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of any non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.