Poleglass Community Association @ Sally Gardens

Northern Ireland · Charity number 103726

Details

Known as	PCA @ Sally Gardens
Status	Received
Company number	35195
Registered	2017-11-03
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Sally Gardens Community Centre Belle Steele Road Bt17 0uj BT17 0UJ
Phone	02890627250
Email	info@sallygardens.org
Website	www.sallygardens.org

Activities

Purposes: To promote the benefit of Poleglass residents and surrounding district (the “area of benefit”) without distinction of sex, sexual orientation, age, race, ethnicity, or political, religious or other opinion by associating the statutory authorities, voluntary and community organisations and inhabitants in a common effort to: (a) provide facilities and amenities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for the said residents; (b) relieve those in need by reason of youth, age, ill-health, disability or other disadvantage; (c) advance education and promote health

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

How the charity works: Advice/advocacy/information,Community development,Counselling/support,Criminal justice,Disability,Education/training,Gender,General charitable purposes,Grant making,Human rights/equality,Relief of poverty,Sport/recreation,Urban development,Volunteer development,Youth development

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Who the charity helps: Addictions (drug/solvent/alcohol abuse),Adult training,Children (5-13 year olds),Community safety/crime prevention,General public,Learning disabilities,Men,Mental health,Older people,Parents,Specific areas of deprivation,Travellers,Unemployed/low income,Voluntary and community sector,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£449,045	£532,880	£0	9

Trustees

Name	Role	Appointed
Mr Aidan Kelly		
Mr Brendan Mcateer		
Mr Michael George		
Mr Tony Kennedy		

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Poleglass Community Association @ Sally Gardens

Northern Ireland - Charity number 103726

Accounts

REGISTERED COMPANY NUMBER: NI035195 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC103726

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2025

for

Poleglass Community Association @ Sally Gardens Ltd
(A Company Limited by Guarantee)

Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

Poleglass Community Association @ Sally Gardens Ltd

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Poleglass Community Association @ Sally Gardens Ltd

Reference and Administrative Details for the Year Ended 31 March 2025

TRUSTEES	Michael George (Chairperson) Tony Kennedy (Vice Chair) Brendan McAteer Aidan Kelly
REGISTERED OFFICE	Sally Gardens Community Centre Sally Gardens Lane Bell Steel Road Belfast Co. Antrim BT17 0UJ
REGISTERED COMPANY NUMBER	NI035195 (Northern Ireland)
REGISTERED CHARITY NUMBER	NIC103726
AUDITORS	Lynn Drake & Co Ltd Statutory Auditors 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
CHIEF EXECUTIVE OFFICER	Martin Connolly
BANKERS & SOLICITORS	First Trust Bank 35 University Street Belfast BT7 1ND Gilmore Solicitors 50 Kennedy Way Belfast Co Antrim BT11 9AP

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Vision

To provide a safe and well resourced centre which is a focal point within an improved Colin community area.

Mission

To provide quality services which help improve quality of life of people in the Colin area.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Public benefit

(A) provide facilities and amenities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for the said residents.

The direct benefits flowing from this purpose include:
- Improved skills development and employment prospects
- Improved sense of community pride and active citizenship
- Improved access to mental health themed initiatives
- Improved health & wellbeing
- Improved health & fitness
- Improved access to sport and leisure

These benefits can be demonstrated by
- Increase in residents gaining employment
- Increase in residents taking part in community events
- Increase in residents volunteering
- Reduction in residents attending GPs
- Reduction in self harm & statistics as reported by SET
- Increased attendance in sport & leisure evidenced through pitch and programme usage.

(B) relieve those in need by reason of youth, age, ill-health, disability or other, disadvantage

The direct benefits flowing from this purpose include:
Reduction in anti-social behaviour, incidents and community related crime
The number of young people attending youth drop in
The number of young people attending youth interventions
The number of residents with a disability attending centre activities.

These benefits can be demonstrated by
Reduction in reported crime identified by NISRA and PSNI statistics
Feedback from resident's surveys
Analysis of completed registration forms

(C) advance education and promote health

The direct benefits flowing from this purpose include:
Increase in education attainment at Level 1 & Level 2
Improved attendance at annual health & wellbeing day.

These benefits can be demonstrated by
Analysis of NISRA statistics of residents gaining qualifications
Reduction in smoking, alcohol & drug misuse as evidence by SET reports
There is no harm arising from our purposes. The charity's beneficiaries are primarily but not exclusively residents living in the Colin area. There is no private benefit flowing from the purposes.

The trustees has complied with the duty to have regard to the guidance issued by the Charity Commission for Northern Ireland under section 4(b) of the Charities Act.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Values

- Empowerment
- Inclusion
- Participation and involvement
- Partnership and collective action

Strategic Aims

To ensure the overall strategic direction for the management of Poleglass Community Association @ Sally Gardens is achieved.

To promote effective usage and sustainability of the centre

To build the capacity of the community through local leadership, centre's users and local groups

To Identify the needs of young people and improve social interaction and opportunities

To promote community health, safety and social wellbeing

To develop, promote and implement a programme of services and activities throughout the year

To establish, develop and maintain high class sports facilities in the area

To promote good relations in the Colin and with other areas

Our funding strategies and operational plan links directly to the aims and objectives of the organisation with funding sourced to direct and deliver on our strategic aims.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2025

STRATEGIC REPORT

Achievement and performance

Charitable activities

PCA @ Sally Gardens delivers a range of community-based services to all ages, from youth intervention initiatives to alternative therapies. Issues targeted are, community development, youth diversion, addressing poor mental health, providing community facilities, facilitating disability inclusion and contributing to the promotion of good relations that enhances a shared society. The centre provides an inclusive service to all groups/individuals regardless of race, colour, gender, sexual orientation, religious affiliation, national origin, age, or disability. The vision of PCA @ Sally Gardens is to provide a safe and well-resourced centre that is a focal point within an improved Poleglass community area.

The mission of PCA is to provide quality services that will help improve the quality of lives of people in the local area. Collectively, they operate under the values of empowerment, inclusion, participation, involvement, partnership and collective action, activating good relations in the area. PCA @ Sally Gardens operate in a number of organisational areas:_

1. Special Projects e.g. The National Lottery Community Fund, Urban Villages development, Belfast City Council Community Development and Health & Wellbeing.

2. Community Programmes e.g. Youth Intervention Initiatives, Healthy Living Alliance and Community Development.

3. Facility Management e.g. management of the 3G pitch, wider site, community gym, income generating activities and centre usage.

4. Training and Education.

The centre remains a vital hub of the community and more importantly listens to what the community needs and responds. A strong commitment from our Board, staff and volunteers has created a vibrant welcoming community centre. The range and diversity of services demonstrate front line services is a key priority to meet the growing need of residents living in the Colin area.

The major development this year has been the development of services linked to the extension to our health living centre incorporating a state of the art gym with Urban Villages the principal funder with the shortfall being made up by Belfast City Council. Health & Wellbeing remains an area of development, with many activities linked to take 5 steps to wellbeing approach by reducing social isolation, improved lifestyle choices & positive change.

In our experience the legacy of the past has been an issue relating to poor mental health, evaluations and feedback on interventions such as L2 Trauma Informed Practice and L2 Adverse Childhood Experiences have been particularly insightful highlighting events of the past have had a lasting impact on people's wellbeing. Based on previous learning, consultations and project evaluations we have expanded our curriculum programme to incorporate L2 Food & Nutrition, L2 Tackling Violence & Coercive Control.

We have almost completed a three-year National Lottery Colin Wellbeing & Resilience Project to address health and deprivation inequalities in the Colin area and focused on building capacity of residents, increasing skills and knowledge of residents to improve health and wellbeing with a particular focus on reducing social isolation.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2025

The centre continues to host vital community services to include counselling, alternative therapies, art, drama, job club, advice clinic, health & fitness, adults-based programmes, befriending service, education & training, youth drop in and much more. Partnership and collaboration remain a core function. We are involved in a range of networks to benefit the community such as, West wide Community in Transition Health project & Wellbeing, West Belfast Strategic Health & Wellbeing Forum, sub regional collaborative partnership work involving PCA @ Sally Gardens, County Down Rural Community Network, The Resurgam Trust, Peninsula Healthy Living Partnership will benefit from shared learning.

In addition, regional work has becoming a focus as PCA @ Sally Gardens is a member of the Healthy Living Alliance which provides thematic work on social prescribing, physical activity, health campaigns and projects such as Better Days Pain Support programme and world suicide prevention day.

Our current programme targets young people at risk and socially excluded from society. The programme is aimed at providing additional access to youth services linked to Priorities for Youth, youth work curriculum, post-primary age group through extended opening.

Youth Work is delivered as centre based and on an outreach/detached model. Sally Gardens Youth provision remains a core area of work for young people in post primary education. Activities provided include drop in, football, personal development programmes and a range of OCN Qualifications. The programmes are designed and are delivered based on the needs of young people. Our youth team work on a daily basis to help build confidence, self-esteem and teach our young people skills for the future. Each route taken depends on the needs of the individual.

We have encouraged young people to continue in education, promoted other education/training options or guided young people into employment. PCA @ Sally Gardens and Colin Safer Neighbourhood Project (CSNP) continue to work in partnership to address community safety related issues. Funding received from DOJ Assets Recovery, Irish Youth Foundation and Belfast City Council have made a dramatic impact on the increased level of services provided in the Coin area.

Curriculum development is a major strength and a number of new qualifications have been developed this year L2 Self Directed Change, L2 & L3 Training the Trainer, L2 Food & Nutrition, L2 Tackling Violence & Coercive Control being added to over 60 different accredited programmes on offer.

Staff continue to develop an enriched, diverse curriculum designed to improve opportunities, emotional wellbeing, social integration, citizenship, volunteering and tackle under achievement to improve opportunities. PCA @ Sally Gardens staff and volunteers have a diversity of skills, qualities and experience developing and delivering accredited and non-accredited programmes in community development, sport, employability, health & wellbeing with a holistic centre based approach. PCA @ Sally Gardens has a proven track record of delivering programmes on good relations, community themed projects, youth, employability and health related areas.

Our services remain diverse and needs based to support emotional health and well-being with activities such as Sound Healing, Tai Take 5 projects, Adverse Childhood Experiences, Music Therapy, Mindfulness, Trauma Informed Practice and Yoga, nutritional and fitness advice.

PCA @ Sally Gardens have sourced a diverse range of funding from The National Lottery Community Fund, GP Federation, DfC, Belfast City Council Small Grants, Urban Villages, BCC Capacity Building Grant, Irish Youth Foundation, CIT Health & Wellbeing, and Charles Hayward Foundation.

STRATEGIC REPORT

Financial review

Financial Review

The company had net outgoing resources for the year of £83,835 (2024: net incoming resources of £56,809), which reflected the completion of a number of projects during the year. Unrestricted funds decreased by £84,735, while restricted funds increased by £900.

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Principal funding sources

PCA @ Sally Gardens receive funding from Department for Communities and Belfast City Council to undertake core activities that have a positive impact on the Colin area. PCA @ Sally Gardens have sourced a diverse range of funding from, DfC, CIT Health & Wellbeing, Irish Youth Foundation, Belfast City Council Small Grants, Urban Villages, BCC Capacity Building Grant, National Lottery Community Fund, Charles Hayward Foundation, Education Authority and securing tenders.

Reserves policy

The charities policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. It is the policy of the charity to maintain free reserves in unrestricted funds at a level equivalent to six month's expenditure.

The Directors consider that reserves should be the equivalent of six month's personnel and overhead costs, calculated and reviewed annually. Reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year. The charity has developed a plan to establish and maintain this agreed level of free reserves. The charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Growing Concern

Unfortunately PCA @ Sally Gardens staff are not core funded which places immense pressure on securing funding to essentially deliver much needed services, however we remain committed to maintaining staff levels and service .

Future plans

As previously noted, our three-year National Lottery Colin Wellbeing & Resilience Project is due to end early 2026 which leaves a major gap in service provision highlighting the need to secure an additional long-term funded project. PCA @ Sally Gardens will continue to try and source additional funding to fill gaps in service particularly around service provision, health & wellbeing, employability, tackling poverty and provision identified by continued community consultations, research reports, project evaluations and current statistics.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance of the Organisation

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association. During the period under review the directors met on a monthly basis. Trustees/directors are appointed by nominations made in writing by any existing director. At the General Meeting nominated directors are appointed by election. New directors will undertake an induction as per Trustee Induction Policy & Procedures to ensure trustees have a clear understanding of their responsibility to run the charity in line with legal requirements and best practice. The trustees conduct an annual review of the strategic plan and at the same time review board performance. Policies and procedures are reviewed and updated on an ongoing basis.

Key Management Personnel

The trustees annually review the board and senior management team in terms of any skills gaps to ensure a diverse and comprehensive team exists to comprise the key management personnel of the charity in charge of directing and controlling, running and operating the organisation on a day to day basis. All directors give their time freely and no director received remuneration in the year. The pay of all staff is benchmarked against NJC Scales.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that the systems are in place to mitigate any exposure to the major risks.

The trustees have a risk management strategy which comprises:

An annual and mid review of the principle risks and uncertainties that the charity face.

The establishment of policies, systems and procedures to mitigate those risks indented in the annual/mid review.

The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is a major risk and could affect the charity. Attention and priority has been focused on the development of a funding strategy in line with a business strategy developed to maximise income generation, thus securing financial sustainability.

Trustees and senior staff have been focused on non-financial risks arising from fire, health & safety, building maintenance and security. These risks are managed by having robust policies and procedures in place and regular awareness training for staff.

PCA @ Sally Gardens over the past number of years have invested significant time and effort to ensure its management structures and procedures are highly efficient and compliant to meet and exceed the requirements of a wide range of funding bodies.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Poleglass Community Association @ Sally Gardens Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

AUDITORS

The auditors, Lynn Drake & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27 August 2025 and signed on the board's behalf by:



Michael George (Chairperson) - Trustee

Report of the Independent Auditors to the Trustees and Members of Poleglass Community Association @ Sally Gardens Ltd

Opinion

We have audited the financial statements of Poleglass Community Association @ Sally Gardens Ltd (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Report of the Independent Auditors to the Trustees and Members of Poleglass Community Association @ Sally Gardens Ltd

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. In particular, we looked at where management made subjective judgements, for example in respect of accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management for risk of fraud.

Based on our understanding of the company and industry, we identified the principal risks of non-compliance with laws and regulations as those that have a direct impact on the determination of material amounts and disclosures in the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and identified the greatest potential for fraud. We communicated the identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. Audit procedures performed included, but were not limited to:

Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charities internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or error.

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charities ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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

Billy Drake (Senior Statutory Auditor)
for and on behalf of Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

27 August 2025

Poleglass Community Association @
Sally Gardens Ltd

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Grants Receivable		-	345,545	345,545	492,418
Other trading activities	2	103,500	-	103,500	113,320
Total		103,500	345,545	449,045	605,738
EXPENDITURE ON					
Charitable activities	4				
Direct Charitable Expenditure		183,129	344,645	527,774	543,093
Governance		5,106	-	5,106	5,836
Total		188,235	344,645	532,880	548,929
NET INCOME/(EXPENDITURE)		(84,735)	900	(83,835)	56,809
RECONCILIATION OF FUNDS					
Total funds brought forward		411,988	800	412,788	355,979
TOTAL FUNDS CARRIED FORWARD		327,253	1,700	328,953	412,788

The notes form part of these financial statements

Poleglass Community Association @ Sally Gardens Ltd

Statement of Financial Position
31 March 2025

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	9	4,299	6,449
CURRENT ASSETS			
Debtors	10	59,124	63,663
Cash at bank		276,242	348,091
		335,366	411,754
CREDITORS			
Amounts falling due within one year	11	(10,712)	(5,415)
NET CURRENT ASSETS		324,654	406,339
TOTAL ASSETS LESS CURRENT LIABILITIES		328,953	412,788
NET ASSETS		328,953	412,788
FUNDS	13		
Unrestricted funds		327,253	411,988
Restricted funds		1,700	800
TOTAL FUNDS		328,953	412,788

The financial statements were approved by the Board of Trustees and authorised for issue on 27 August 2025 and were signed on its behalf by:

Michael George (Chairperson) - Trustee

Tony Kennedy (Vice Chair) - Trustee

The notes form part of these financial statements

Poleglass Community Association @
Sally Gardens Ltd

Statement of Cash Flows
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	(71,849)	85,287
Net cash (used in)/provided by operating activities		(71,849)	85,287
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(8,599)
Net cash provided by/(used in) investing activities		-	(8,599)
Change in cash and cash equivalents in the reporting period		(71,849)	76,688
Cash and cash equivalents at the beginning of the reporting period		348,091	271,403
Cash and cash equivalents at the end of the reporting period		276,242	348,091

The notes form part of these financial statements

Poleglass Community Association @
Sally Gardens Ltd

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(83,835)	56,809
Adjustments for:		
Depreciation charges	2,150	2,488
Decrease in debtors	4,539	25,990
Increase in creditors	5,297	-
Net cash (used in)/provided by operations	(71,849)	85,287

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank	348,091	(71,849)	276,242
	348,091	(71,849)	276,242
Total	348,091	(71,849)	276,242

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
Summary of significant accounting policies
a) General information and basis of preparation

Poleglass Community Association Ltd is constituted as a company limited by guarantee incorporated in Northern Ireland NI035195. In the event of the charity being would up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice..

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

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

(b) Funds

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(c) Income recognition

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

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable. Income received from collections is recognised when received.

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

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

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

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants which are detailed within the notes to these financial statements. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes the costs associated with attracting voluntary incomes.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
Other expenditure represents those items not falling into the categories above.

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

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on an insert detail basis and other overheads have been allocated on a basis consistent with the use of resources.

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

(f) Tangible fixed assets

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

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

Computer Equipment - 25% Straight Line

(g) Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provision of the instrument.

Basic financial instruments are initially recognised at the amounts receivable or payable including any related transaction costs.

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

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

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

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

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

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

(h) Impairment

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

(i) Provisions

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

(j) Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

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

(k) Employee benefits

continued...

1. ACCOUNTING POLICIES - continued

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

(l) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes.

(m) Going concern

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

(n) Judgements estimates

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

(i) principal assumptions used to measure multi-employer defined benefit pension schemes' liabilities, sensitivities to changes in assumptions and future funding obligations

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

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computers / Equipment - 25% Straight Line

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Defined contributions plans
Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in the future payments of a cash refund.
When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Belfast City Council Room Hire	7,000	7,000
Donations & Hall Hire	52,000	61,320
Programmes	500	1,000
Belfast City Council Pitch	44,000	44,000
	103,500	113,320

continued...

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25 £	31.3.24 £
Grants	Grants Receivable	345,545	492,418

Grants received, included in the above, are as follows:

	31.3.25 £	31.3.24 £
Dept For Communities Salary	35,120	32,473
Belfast City Council - Community Activity	-	4,975
Belfast City Council - Summer Scheme	2,486	2,470
Belfast City Council - Capacity Building	49,099	48,470
Belfast City Council - Salaries and Running Costs	71,552	70,419
Education Authority	2,400	3,875
The Executive Office - Urban Villages	8,320	-
Belfast City Council - Seniors	1,250	-
The Executive Office/ Community Capacity Building/ Urb Vill	-	39,950
Department of Justice - Asset Recovery	13,800	-
Blackie Community Association - CIT Health & Wellbeing	36,485	29,703
Creggan Healthy Living - Transform Your Trolley	2,000	-
HSC Mind Matters	-	52,116
Upper Springfield CIT Community Safety	-	32,560
The Executive Office Safer Streets	-	30,000
Dept for Communities Cost of Living/ Running Costs	1,500	1,500
National Energy Action	5,000	8,000
The Executive Office Employability	-	26,720
Big Lottery Main	97,346	98,507
Colin Neighbourhood Thriving Youth	-	7,480
Federation of Family Practice	4,000	3,200
Belfast City Council - Small Projects	487	-
Belfast City Council - Hardship Fund	1,700	-
Charles Hayward Foundation	10,000	-
Irish Youth Foundation	3,000	-
	345,545	492,418

continued...

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Direct Charitable Expenditure	527,774	-	527,774
Governance	-	5,106	5,106
	527,774	5,106	532,880

5. SUPPORT COSTS

	Governance costs
	£
Governance	5,106

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Auditors' remuneration	1,500	1,500
Accountancy Fee	3,060	2,700
Depreciation - owned assets	2,150	6,942

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

continued...

8. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	244,951	253,338
Social security costs	19,004	17,838
Other pension costs	36,102	24,503
	300,057	295,679

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Management & Administration/Operational	9	10

No employees received emoluments in excess of £60,000.

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Programme Managers, Finance Manager, and Programme Co-ordinator during the year totalled £199,516. (2024: £188,409)

9. TANGIBLE FIXED ASSETS

	Computers / Equipment
	£
COST	
At 1 April 2024 and 31 March 2025	74,667
DEPRECIATION	
At 1 April 2024	68,218
Charge for year	2,150
At 31 March 2025	70,368
NET BOOK VALUE	
At 31 March 2025	4,299
At 31 March 2024	6,449

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Dept of Justice	13,800	-
Healthy Living Centre	2,000	11,223
National Energy Action	1,000	3,200
Department for Communities	1,999	-
Room and Pitch Hire Due	22,000	9,143
Belfast City Council	1,250	995
Communities in Transition	16,475	14,511
Irish Youth Foundation	600	-
The Executive Office	-	24,591
	59,124	63,663

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Accruals and deferred income	10,712	5,415

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31.3.25 Total funds	31.3.24 Total funds
	£	£	£	£
Fixed assets	4,299	-	4,299	6,449
Current assets	333,666	1,700	335,366	411,754
Current liabilities	(10,712)	-	(10,712)	(5,415)
	327,253	1,700	328,953	412,788

13. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	411,988	(84,735)	327,253
Restricted funds			
Federation of Family Practice	800	(800)	-
Belfast City Council - Hardship Fund	-	1,700	1,700
	800	900	1,700
TOTAL FUNDS	412,788	(83,835)	328,953

continued...

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,500	(188,235)	(84,735)
Restricted funds			
Dept of Communities Salary	35,120	(35,120)	-
BCC - Salaries and Running Costs	71,552	(71,552)	-
Belfast City Council - Summer Scheme	2,486	(2,486)	-
Belfast City Council - Capacity Building	49,099	(49,099)	-
Education Authority	2,400	(2,400)	-
Belfast City Council - Small Projects	487	(487)	-
The Executive Office - Urban Villages	8,320	(8,320)	-
Belfast City Council - Seniors	1,250	(1,250)	-
Department of Justice - Asset Recovery	13,800	(13,800)	-
Blackie Community Association - CIT Health & Wellbeing	34,521	(34,521)	-
Creggan Healthy Living - Transform Your Trolley	2,000	(2,000)	-
Dept for Communities Cost of Living/ Running Costs	1,500	(1,500)	-
Blackie Community Association - CIT Health & Wellbeing (2)	1,964	(1,964)	-
National Energy Action	5,000	(5,000)	-
Big Lottery Main	97,346	(97,346)	-
Federation of Family Practice	4,000	(4,800)	(800)
Belfast City Council - Hardship Fund	1,700	-	1,700
Charles Hayward Foundation	10,000	(10,000)	-
Irish Youth Foundation	3,000	(3,000)	-
	345,545	(344,645)	900
TOTAL FUNDS	449,045	(532,880)	(83,835)

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	351,187	60,801	411,988
Restricted funds			
BCC - Salaries and Running Costs	2,488	(2,488)	-
The Executive Office/ Community Capacity Building/ Urb Vill	527	(527)	-
Colin Neighbourhood Partnership - Youth Project	1,023	(1,023)	-
Falls Council/ CIT Community Safety	229	(229)	-
Co-Operation Ireland	525	(525)	-
Federation of Family Practice	-	800	800
	4,792	(3,992)	800
TOTAL FUNDS	355,979	56,809	412,788

continued...

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,320	(52,519)	60,801
Restricted funds			
Dept of Communities Salary	32,473	(32,473)	-
BCC - Salaries and Running Costs	70,419	(72,907)	(2,488)
Belfast City Council - Summer Scheme	2,470	(2,470)	-
Belfast City Council - Capacity Building	48,470	(48,470)	-
Education Authority	3,875	(3,875)	-
Belfast City Council - Community Activity	4,975	(4,975)	-
The Executive Office/ Community Capacity Building/ Urb Vill	39,950	(40,477)	(527)
Colin Neighbourhood Partnership - Youth Project	-	(1,023)	(1,023)
Falls Council/ CIT Community Safety	-	(229)	(229)
Blackie Community Association - CIT Health & Wellbeing	29,703	(29,703)	-
Co-Operation Ireland	-	(525)	(525)
HSC Mind Matters	52,116	(52,116)	-
Upper Springfield CIT Community Safety	32,560	(32,560)	-
The Executive Office Employability	26,720	(26,720)	-
Dept for Communities Cost of Living/ Running Costs	1,500	(1,500)	-
National Energy Action	8,000	(8,000)	-
Big Lottery Main	98,507	(98,507)	-
The Executive Office Safer Streets	30,000	(30,000)	-
Colin Neighbourhood Thriving Youth	7,480	(7,480)	-
Federation of Family Practice	3,200	(2,400)	800
	492,418	(496,410)	(3,992)
TOTAL FUNDS	605,738	(548,929)	56,809

continued...

14. CONTINGENT LIABILITIES

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity.

15. COMPANY CHARGE

On 28 November 2000 an all monies charge was created by Lisburn City Council. Also, on 29 September 2023 an all monies charge was created by The Executive Office.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

17. POST BALANCE SHEET EVENTS

There were no events after the reporting period therefore no material issues need disclosed

18. WINDING UP

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributor's among themselves, such amount as may be required not exceeding one pound.

19. SHARE CAPITAL

The Company is Limited by Guarantee and has no Share Capital

Poleglass Community Association @ Sally Gardens Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Other trading activities		
Belfast City Council Room Hire	7,000	7,000
Donations & Hall Hire	52,000	61,320
Programmes	500	1,000
Belfast City Council Pitch	44,000	44,000
	103,500	113,320
Charitable activities		
Grants	345,545	492,418
Total incoming resources	449,045	605,738
EXPENDITURE		
Charitable activities		
Wages	244,951	253,338
Social security	19,004	17,838
Pensions	36,102	24,503
Rates and water	3,754	-
Insurance	5,655	5,084
Light, heat & water	16,432	17,432
Telephone & Internet	3,057	4,676
Postage,Stationery & Equipment	8,592	5,532
Advertising & Hospitality	-	100
Sundries	1,090	1,024
Photocopier & Hire	741	1,124
Events & Programmes	148,846	181,543
Programme Travel	165	142
Cleaning & Maintenance	4,417	8,404
Repairs and Renewals	2,368	994
Trade Subscriptions	2,307	247
Legal & Professional Fees	-	2,613
Consultancy & Computer Costs	3,102	754
Service Level Agreements	-	4,454
Wellness Packs	4,005	7,668
Training	1,817	1,282
Consumables	3,541	1,853
Volunteer Costs	15,678	-
Carried forward	525,624	540,605

Poleglass Community Association @ Sally Gardens Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Charitable activities		
Brought forward	525,624	540,605
Depn of Computer Equipment	2,150	2,488
	527,774	543,093
Support costs		
Governance costs		
Auditors' remuneration	1,500	1,500
Accountancy Fee	3,060	2,700
Bank charges and Interest	546	1,636
	5,106	5,836
Total resources expended	532,880	548,929
Net (expenditure)/income	(83,835)	56,809

Poleglass Community Association @ Sally Gardens

Northern Ireland - Charity number 103726

Accounts

REGISTERED COMPANY NUMBER: NI035195 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC103726

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2024

for

Poleglass Community Association @ Sally Gardens Ltd
(A Company Limited by Guarantee)

Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

Poleglass Community Association @
Sally Gardens Ltd

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for the Year Ended 31 March 2024

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Poleglass Community Association @ Sally Gardens Ltd

Reference and Administrative Details for the Year Ended 31 March 2024

TRUSTEES	Michael George (Chairperson) Tony Kennedy (Vice Chair) Brendan McAteer Aidan Kelly
REGISTERED OFFICE	Sally Gardens Community Centre Sally Gardens Lane Bell Steel Road Belfast Co. Antrim BT17 0UJ
REGISTERED COMPANY NUMBER	NI035195 (Northern Ireland)
REGISTERED CHARITY NUMBER	NIC103726
AUDITORS	Lynn Drake & Co Ltd Statutory Auditors 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
ADVISORS & KEY EMPLOYEE	Cairan Hartley - Belfast City Council Martin Connolly - Chief Executive officer
BANKERS & SOLICITORS	First Trust Bank 35 University Street Belfast BT7 1ND Cousins & Gilmore Solicitors 206 Andersonstown Road Belfast Co Antrim BT11 9EB

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Vision

To provide a safe and well resourced centre which is a focal point within an improved Colin community area.

Mission

To provide quality services which help improve quality of life of people in the Colin area.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Public benefit

(A) provide facilities and amenities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for the said residents.

The direct benefits flowing from this purpose include:
- Improved skills development and employment prospects
- Improved sense of community pride and active citizenship
- Improved access to mental health themed initiatives
- Improved health & wellbeing
- Improved health & fitness
- Improved access to sport and leisure

These benefits can be demonstrated by
- Increase in residents gaining employment
- Increase in residents taking part in community events
- Increase in residents volunteering
- Reduction in residents attending GPs
- Reduction in self harm & statistics as reported by SET
- Increased attendance in sport & leisure evidenced through pitch and programme usage.

(B) relieve those in need by reason of youth, age, ill-health, disability or other, disadvantage

The direct benefits flowing from this purpose include:
Reduction in anti-social behaviour, incidents and community related crime
The number of young people attending youth drop in
The number of young people attending youth interventions
The number of residents with a disability attending centre activities.

These benefits can be demonstrated by
Reduction in reported crime identified by NISRA and PSNI statistics
Feedback from resident's surveys
Analysis of completed registration forms

(C) advance education and promote health

The direct benefits flowing from this purpose include:
Increase in education attainment at Level 1 & Level 2
Improved attendance at annual health & wellbeing day.

These benefits can be demonstrated by
Analysis of NISRA statistics of residents gaining qualifications
Reduction in smoking, alcohol & drug misuse as evidence by SET reports
There is no harm arising from our purposes. The charity's beneficiaries are primarily but not exclusively residents living in the Colin area. There is no private benefit flowing from the purposes.

The trustees has complied with the duty to have regard to the guidance issued by the Charity Commission for Northern Ireland under section 4(b) of the Charities Act.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Values

- Empowerment
- Inclusion
- Participation and involvement
- Partnership and collective action

Strategic Aims

To ensure the overall strategic direction for the management of Poleglass Community Association @ Sally Gardens is achieved.

To promote effective usage and sustainability of the centre

To build the capacity of the community through local leadership, centre's users and local groups

To Identify the needs of young people and improve social interaction and opportunities

To promote community health, safety and social wellbeing

To develop, promote and implement a programme of services and activities throughout the year

To establish, develop and maintain high class sports facilities in the area

To promote good relations in the Colin and with other areas

Our funding strategies and operational plan links directly to the aims and objectives of the organisation with funding sourced to direct and deliver on our strategic aims.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2024

STRATEGIC REPORT

Achievement and performance

Charitable activities

The community and voluntary sector remain in a period of funding uncertainty while trying to meet the demand for services. PCA @ Sally Gardens remain committed to deliver essential services in areas such as community development, health & wellbeing, regeneration, youth work, providing community facilities, education and training. PCA @ Sally Gardens is a grassroots community organisation delivering frontline services in the Poleglass and wider Colin area. Capacity building has been at the heart of our work linked to a desire for positive change.

The centre remains a vital hub of the community. A strong commitment from our Board, staff and volunteers has created a vibrant welcoming community centre. The range and diversity of services demonstrate front line services is a key priority to meet the growing need of residents living in the Colin area. PCA @ Sally Gardens continues to engage with residents that face a number of barriers including poor mental health, unemployment, lack of qualifications and skills, social exclusion and isolation. We provide services for residents to access advice and support on a range of issues such as, employment, training, health & wellbeing, therapeutic treatments, community crime, community development and tackling anti-social behaviour.

Our aim is to empower residents to create positive change in their communities. The centre is in an area of high deprivation and associated social disadvantage. Our work is about changing lives for local residents and their families. We are a frontline community-based organisation with strong links to local people and understand the many challenges and difficulties people face and it is those challenges and difficulties we aim to tackle which will in turn improve residents situations particularly around service provision and having a sense of purpose and hope for the future.

Curriculum development is a major strength with over 60 different accredited programmes. Staff have developed an enriched, diverse curriculum designed to improve opportunities, emotional wellbeing, social integration, citizenship, volunteering and tackle under achievement to improve opportunities. PCA @ Sally Gardens staff and volunteers have a diversity of skills, qualities and experience developing and delivering accredited and non-accredited programmes in community development, sport, employability, health & wellbeing with a holistic centre based approach. PCA @ Sally Gardens has a proven track record of delivering programmes on good relations, community themed projects, youth, employability and health related areas. Our services remain diverse and needs based to support emotional health and well-being with activities such as Sound Healing, Tai Chi, Qi Gong, Adverse Childhood Experiences, Music Therapy, Mindfulness, Trauma Informed Practice and Yoga, nutritional and fitness advice.

Our Building Your Future (BYF) project was a fantastic success improving employment prospects for unemployed job seekers and economically inactive individuals over the past 6 years, through the provision of an employability programme focusing on preparing individuals to access, prepare, secure and sustain labour market opportunities aligned to the initiatives arising from the significant public procurement capital investment programme across specifically the Colin area of West Belfast and the city growth in general.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2024

The major development this year has been the completion of the extension to our health living centre incorporating a state-of-the-art gym. Classes have been running every day with many residents engaging in other services offered by the centre. The gym will support Good Relations, health & wellbeing by creating a shared, safe space, improving health and wellbeing through individual and group community training, and encourage community citizenship, civic pride and a reduction in anti-social behaviour. The gym extension concept began in July of 2017 from an initial project idea to full business case and completion October 2023, PCA @ Sally Gardens like to extend our thanks to Urban Villages current team and previous staff that have helped along the way. Urban Villages are the principal funder with the shortfall being made up by Belfast City Council.

The centre continues to host vital community services to include counselling, alternative therapies, art, drama, job club, advice clinic, health & fitness, adults based programmes, befriending service, education & training youth drop in and much more. Partnership and collaboration remains a core function, under Urban Villages PCA @ Sally Gardens are the lead in a capacity building programme with Lagmore Community Forum, MELYCA, Ionad na Fuiseoige and Footprints.

We are involved in a range of networks to benefit the community such as, West wide Community in Transition Health & Wellbeing & Community Safety, Mental Health funded Mind Matters sub regional collaborative project involving PCA @ Sally Gardens, County Down Rural Community Network, The Resurgam Trust, Peninsula Healthy Living Partnership will benefit from shared learning from the project. In addition, regional work has becoming a focus as PCA @ Sally Gardens is a member of the Healthy Living Alliance which provides thematic work on social prescribing, physical activity, health campaigns such as national nonsmoking day and world suicide prevention day.

With limited funding PCA @ Sally Gardens have delivered youth-based interventions throughout the year. PCA @ Sally Gardens have a strategic approach to youth work ensuring it mirrors policy such as Priorities for Youth. Sally Gardens Youth provision remains a core area of work for young people in post primary education. Activities provided include drop in, football, personal development programmes and a broad based curriculum of qualifications. Projects are designed and delivered based on the needs of young people. Our youth team work on a daily basis to help build confidence, self-esteem and teach our young people skills for the future. Each route taken depends on the needs of the individual. We have encouraged young people to continue in education, promoted other education/training options or guided young people into employment

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PCA @ Sally Gardens have sourced a diverse range of funding from The National Lottery Community Fund, GP Federation, NEA, DfC, Belfast City Council Small Grants, Urban Villages, BCC Capacity Building Grant, DOH Mental Health Fund. CIT Health & Wellbeing, and CIT Community Safety.

Financial review
Financial Review
The company had net incoming resources for the year of £56,809 (2023: net incoming resources of £21,482), which reflected the completion of a number of projects during the year. Unrestricted funds Increased by £60,801, while restricted funds decreased by £3,992.

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Principal funding sources
PCA @ Sally Gardens receive funding from Department for Communities and Belfast City Council to undertake core activities that have a positive impact on the Colin area. PCA @ Sally Gardens have sourced a diverse range of funding from, DfC, CIT Health & Wellbeing, CIT Community Safety, Belfast City Council Small Grants, Urban Villages, BCC Capacity Building Grant, National Lottery Community Fund, Education Authority and securing tenders.

STRATEGIC REPORT

Financial review

Reserves policy

The charities policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. It is the policy of the charity to maintain free reserves in unrestricted funds at a level equivalent to six month's expenditure. The Directors consider that reserves should be the equivalent of six month's personnel and overhead costs, calculated and reviewed annually. Reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The charity has developed a plan to establish and maintain this agreed level of free reserves.

The charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Future plans

Future Developments

PCA @ Sally Gardens continue to try and source additional funding to fill gaps in service particularly around service provision, health & wellbeing, employability, tackling poverty and provision identified by continued community consultations, research reports, project evaluations and current statistics. The new extension to our Healthy Living Centre is a key area to source additional funding focused on improved mental health and social connections.

Growing Concern

Considering the ongoing cuts to the sector a major concerns exits in relation to access to funding and maintaining existing services while trying to develop strategically in terms of financial sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance of the Organisation

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association. During the period under review the directors met on a monthly basis. Trustees/directors are appointed by nominations made in writing by any existing director. At the General Meeting nominated directors are appointed by election. New directors will undertake an induction as per Trustee Induction Policy & Procedures to ensure trustees have a clear understanding of their responsibility to run the charity in line with legal requirements and best practice. The trustees conduct an annual review of the strategic plan and at the same time review board performance. Policies and procedures are reviewed and updated on an ongoing basis.

Key Management Personnel

The trustees annually review the board and senior management team in terms of any skills gaps to ensure a diverse and comprehensive team exists to comprise the key management personnel of the charity in charge of directing and controlling, running and operating the organisation on a day to day basis. All directors give their time freely and no director received remuneration in the year. The pay of all staff is benchmarked against NJC Scales.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that the systems are in place to mitigate any exposure to the major risks.

The trustees have a risk management strategy which comprises:

An annual and mid review of the principle risks and uncertainties that the charity face.

The establishment of policies, systems and procedures to mitigate those risks indented in the annual/mid review.

The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is a major risk and could affect the charity. Attention and priority has been focused on the development of a funding strategy in line with a business strategy developed to maximise income generation, thus securing financial sustainability.

Trustees and senior staff have been focused on non-financial risks arising from fire, health & safety, building maintenance and security. These risks are managed by having robust policies and procedures in place and regular awareness training for staff.

PCA @ Sally Gardens over the past number of years have invested significant time and effort to ensure its management structures and procedures are highly efficient and compliant to meet and exceed the requirements of a wide range of funding bodies.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Poleglass Community Association @ Sally Gardens Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

AUDITORS

The auditors, Lynn Drake & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 25 July 2024 and signed on the board's behalf by:



Michael George (Chairperson) - Trustee

Report of the Independent Auditors to the Trustees and Members of Poleglass Community Association @ Sally Gardens Ltd

Opinion

We have audited the financial statements of Poleglass Community Association @ Sally Gardens Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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:

Based on our understanding of the company and industry, we identified the principal risks of non-compliance with laws and regulations as those that have a direct impact on the determination of material amounts and disclosures in the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and determined that the principal risks related to revenue recognition. We communicated the identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. Audit procedures performed included, but were not limited to:

Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

In addressing the risk of fraud through management overide of controls, testing the appropriateness of journal entries and other adjustments.

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charities internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or error.

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charities ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Billy Drake (Senior Statutory Auditor)
for and on behalf of Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

25 July 2024

Poleglass Community Association @
Sally Gardens Ltd

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Grants Receivable		-	492,418	492,418	483,657
Other trading activities	2	113,320	-	113,320	112,000
Total		113,320	492,418	605,738	595,657
EXPENDITURE ON					
Charitable activities	4				
Direct Charitable Expenditure		46,683	496,410	543,093	569,379
Governance		5,836	-	5,836	4,796
Total		52,519	496,410	548,929	574,175
NET INCOME/(EXPENDITURE)		60,801	(3,992)	56,809	21,482
RECONCILIATION OF FUNDS					
Total funds brought forward		351,187	4,792	355,979	334,497
TOTAL FUNDS CARRIED FORWARD		411,988	800	412,788	355,979

The notes form part of these financial statements

Poleglass Community Association @
Sally Gardens Ltd

Statement of Financial Position
31 March 2024

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Tangible assets	9	6,449	4,792
CURRENT ASSETS			
Debtors	10	63,663	85,199
Cash at bank		348,091	271,403
		411,754	356,602
CREDITORS			
Amounts falling due within one year	11	(5,415)	(5,415)
NET CURRENT ASSETS		406,339	351,187
TOTAL ASSETS LESS CURRENT LIABILITIES		412,788	355,979
NET ASSETS		412,788	355,979
FUNDS	13		
Unrestricted funds		411,988	351,187
Restricted funds		800	4,792
TOTAL FUNDS		412,788	355,979

The financial statements were approved by the Board of Trustees and authorised for issue on 25 July 2024 and were signed on its behalf by:

Michael George (Chairperson) - Trustee

Tony Kennedy (Vice Chair) - Trustee

The notes form part of these financial statements

Poleglass Community Association @
Sally Gardens Ltd

Statement of Cash Flows
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	85,287	196,550
Net cash provided by operating activities		85,287	196,550
Cash flows from investing activities			
Purchase of tangible fixed assets		(8,599)	-
Net cash (used in)/provided by investing activities		(8,599)	-
Change in cash and cash equivalents in the reporting period		76,688	196,550
Cash and cash equivalents at the beginning of the reporting period		271,403	74,853
Cash and cash equivalents at the end of the reporting period		348,091	271,403

The notes form part of these financial statements

Poleglass Community Association @
Sally Gardens Ltd

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net income for the reporting period (as per the Statement of Financial Activities)	56,809	21,482
Adjustments for:		
Depreciation charges	2,488	4,792
Decrease in debtors	25,990	177,138
Decrease in creditors	-	(6,862)
Net cash provided by operations	85,287	196,550

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank	271,403	76,688	348,091
	271,403	76,688	348,091
Total	271,403	76,688	348,091

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
Summary of significant accounting policies
a) General information and basis of preparation

Poleglass Community Association Ltd is constituted as a company limited by guarantee incorporated in Northern Ireland NI035195. In the event of the charity being would up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice..

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

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

(b) Funds

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(c) Income recognition

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

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable. Income received from collections is recognised when received.

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

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

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

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants which are detailed within the notes to these financial statements. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes the costs associated with attracting voluntary incomes.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
Other expenditure represents those items not falling into the categories above.

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

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on an insert detail basis and other overheads have been allocated on a basis consistent with the use of resources.

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

(f) Tangible fixed assets

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

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

Computer Equipment - 25% Straight Line

(g) Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provision of the instrument.

Basic financial instruments are initially recognised at the amounts receivable or payable including any related transaction costs.

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

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

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

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

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

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

(h) Impairment

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

(i) Provisions

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

(j) Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

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

(k) Employee benefits

continued...

1. ACCOUNTING POLICIES - continued

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

(l) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes.

(m) Going concern

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

(n) Judgements estimates

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

(i) principal assumptions used to measure multi-employer defined benefit pension schemes' liabilities, sensitivities to changes in assumptions and future funding obligations

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

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computers / Equipment - 25% Straight Line

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Defined contributions plans
Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in the future payments of a cash refund.
When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Belfast City Council Room Hire	7,000	7,000
Donations & Hall Hire	61,320	61,000
Programmes	1,000	-
Belfast City Council Pitch	44,000	44,000
	113,320	112,000

continued...

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24 £	31.3.23 £
Grants	Grants Receivable	492,418	483,657

Grants received, included in the above, are as follows:

	31.3.24 £	31.3.23 £
Dept For Communities Salary	32,473	33,699
Belfast City Council - Community Activity	4,975	-
Belfast City Council - Summer Scheme	2,470	-
Belfast City Council - Capacity Building	48,470	42,200
Belfast City Council - Salaries and Running Costs	70,419	64,596
Education Authority	3,875	2,000
Department of Economy - ESF BYF	-	106,619
The Executive Office - Building Your Future	-	26,720
Colin Neighbourhood Partnership - Youth Project	-	7,480
The Executive Office/ Community Capacity Building/ Urb Vill	39,950	40,904
Falls Council/ CIT Community Safety	-	20,121
Blackie Community Association - CIT Health & Wellbeing	29,703	25,385
HSC Mind Matters	52,116	47,541
Upper Springfield CIT Community Safety	32,560	10,880
Colin Neighbourhood Partnership Keeping Warm Staying Safe	-	8,200
The Heart Project	-	6,700
LORAG Better Days	-	1,600
Blackie Community Association Families in Need	-	1,000
The Executive Office Safer Streets	30,000	30,000
Dept for Communities Cost of Living/ Running Costs	1,500	1,500
Blackie Community Association - CIT Health & Wellbeing (1) Jul - Sept 22	-	6,000
Coiste Youth Project	-	512
National Energy Action	8,000	-
The Executive Office Employability	26,720	-
Big Lottery Main	98,507	-
Colin Neighbourhood Thriving Youth	7,480	-
Federation of Family Practice	3,200	-
	492,418	483,657

continued...

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Direct Charitable Expenditure	543,093	-	543,093
Governance	-	5,836	5,836
	543,093	5,836	548,929

5. SUPPORT COSTS

	Governance costs
	£
Governance	5,836

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Auditors' remuneration	1,500	1,500
Accountancy Fee	2,700	2,574
Depreciation - owned assets	6,942	4,792

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

continued...

8. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	253,338	266,318
Social security costs	17,838	19,504
Other pension costs	24,503	22,490
	295,679	308,312

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Management & Administration/Operational	10	11

No employees received emoluments in excess of £60,000.

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Programme Managers, Finance Manager, and Programme Co-ordinator during the year totalled £188,409. (2023: £167,785)

9. TANGIBLE FIXED ASSETS

	Computers / Equipment
	£
COST	
At 1 April 2023	66,068
Additions	8,599
At 31 March 2024	74,667
DEPRECIATION	
At 1 April 2023	61,276
Charge for year	6,942
At 31 March 2024	68,218
NET BOOK VALUE	
At 31 March 2024	6,449
At 31 March 2023	4,792

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
USDT Comm Safety	-	60
Healthy Living Centre	11,223	5,586
National Energy Action	3,200	-
Dept of Economy - ESF	-	14,539
Room and Pitch Hire Due	9,143	-
Belfast City Council	995	-
Communities in Transition	14,511	6,000
The Executive Office	24,591	59,014
	63,663	85,199

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Accruals and deferred income	5,415	5,415

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31.3.24 Total funds	31.3.23 Total funds
	£	£	£	£
Fixed assets	6,449	-	6,449	4,792
Current assets	404,654	7,100	411,754	356,602
Current liabilities	885	(6,300)	(5,415)	(5,415)
	411,988	800	412,788	355,979

continued...

13. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	351,187	60,801	411,988
Restricted funds			
BCC - Salaries and Running Costs	2,488	(2,488)	-
The Executive Office/ Community Capacity Building/ Urb Vill	527	(527)	-
Colin Neighbourhood Partnership - Youth Project	1,023	(1,023)	-
Falls Council/ CIT Community Safety	229	(229)	-
Co-Operation Ireland	525	(525)	-
Federation of Family Practice	-	800	800
	4,792	(3,992)	800
TOTAL FUNDS	355,979	56,809	412,788

continued...

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,320	(52,519)	60,801
Restricted funds			
Dept of Communities Salary	32,473	(32,473)	-
BCC - Salaries and Running Costs	70,419	(72,907)	(2,488)
Belfast City Council - Summer Scheme	2,470	(2,470)	-
Belfast City Council - Capacity Building	48,470	(48,470)	-
Education Authority	3,875	(3,875)	-
Belfast City Council - Community Activity	4,975	(4,975)	-
The Executive Office/ Community Capacity Building/ Urb Vill	39,950	(40,477)	(527)
Colin Neighbourhood Partnership - Youth Project	-	(1,023)	(1,023)
Falls Council/ CIT Community Safety	-	(229)	(229)
Blackie Community Association - CIT Health & Wellbeing	29,703	(29,703)	-
Co-Operation Ireland	-	(525)	(525)
HSC Mind Matters	52,116	(52,116)	-
Upper Springfield CIT Community Safety	32,560	(32,560)	-
The Executive Office Employability	26,720	(26,720)	-
Dept for Communities Cost of Living/ Running Costs	1,500	(1,500)	-
National Energy Action	8,000	(8,000)	-
Big Lottery Main	98,507	(98,507)	-
The Executive Office Safer Streets	30,000	(30,000)	-
Colin Neighbourhood Thriving Youth	7,480	(7,480)	-
Federation of Family Practice	3,200	(2,400)	800
	492,418	(496,410)	(3,992)
TOTAL FUNDS	605,738	(548,929)	56,809

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	324,913	26,274	351,187
Restricted funds			
BCC - Salaries and Running Costs	4,975	(2,487)	2,488
The Executive Office/ Community Capacity Building/ Urb Vill	1,053	(526)	527
Colin Neighbourhood Partnership - Youth Project	2,047	(1,024)	1,023
Falls Council/ CIT Community Safety	457	(228)	229
Co-Operation Ireland	1,052	(527)	525
	9,584	(4,792)	4,792
TOTAL FUNDS	334,497	21,482	355,979

continued...

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,512	(87,238)	26,274
Restricted funds			
Dept of Communities Salary	33,699	(33,699)	-
BCC - Salaries and Running Costs	64,596	(67,083)	(2,487)
Belfast City Council - Capacity Building	42,200	(42,200)	-
Education Authority	2,000	(2,000)	-
Department of Economy - ESF BYF	106,619	(106,619)	-
The Executive Office - Building Your Future	26,720	(26,720)	-
The Executive Office/ Community Capacity Building/ Urb Vill	40,904	(41,430)	(526)
Colin Neighbourhood Partnership - Youth Project	7,480	(8,504)	(1,024)
Falls Council/ CIT Community Safety	20,121	(20,349)	(228)
Blackie Community Association - CIT Health & Wellbeing	25,385	(25,385)	-
Co-Operation Ireland	-	(527)	(527)
HSC Mind Matters	47,541	(47,541)	-
Upper Springfield CIT Community Safety	10,880	(10,880)	-
Colin Neighbourhood Partnership Keeping Warm Staying Safe	8,200	(8,200)	-
The Heart Project	6,700	(6,700)	-
LORAG Better Days	1,600	(1,600)	-
The Executive Office Employability	30,000	(30,000)	-
Dept for Communities Cost of Living/ Running Costs	1,500	(1,500)	-
Blackie Community Association - CIT Health & Wellbeing (2)	6,000	(6,000)	-
	482,145	(486,937)	(4,792)
TOTAL FUNDS	595,657	(574,175)	21,482

continued...

14. CONTINGENT LIABILITIES

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity.

15. COMPANY CHARGE

On 28 November 2000 an all monies charge was created by Lisburn City Council. Also, on 29 September 2023 an all monies charge was created by The Executive Office.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

17. POST BALANCE SHEET EVENTS

There were no events after the reporting period therefore no material issues need disclosed

18. WINDING UP

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributor's among themselves, such amount as may be required not exceeding one pound.

19. SHARE CAPITAL

The Company is Limited by Guarantee and has no Share Capital

Poleglass Community Association @
Sally Gardens Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Belfast City Council Room Hire	7,000	7,000
Donations & Hall Hire	61,320	61,000
Programmes	1,000	-
Belfast City Council Pitch	44,000	44,000
	113,320	112,000
Charitable activities		
Grants	492,418	483,657
Total incoming resources	605,738	595,657
EXPENDITURE		
Charitable activities		
Wages	253,338	266,318
Social security	17,838	19,504
Pensions	24,503	22,490
Insurance	5,084	4,627
Light, heat & water	17,432	16,919
Telephone & Internet	4,676	4,393
Postage,Stationery & Equipment	5,532	5,862
Advertising & Hospitality	100	151
Sundries	1,024	596
Photocopier & Hire	1,124	733
Events & Programmes	181,543	193,228
Programme Travel	142	95
Cleaning & Maintenance	8,404	3,342
Repairs and Renewals	994	673
Trade Subscriptions	247	755
Legal & Professional Fees	2,613	112
Consultancy & Computer Costs	754	19,147
Service Level Agreements	4,454	-
Wellness Packs	7,668	-
Training	1,282	1,465
Consumables	1,853	2,214
Volunteer Costs	-	1,963
Depn of Computer Equipment	2,488	4,792
	543,093	569,379

Poleglass Community Association @ Sally Gardens Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
Support costs		
Governance costs		
Auditors' remuneration	1,500	1,500
Accountancy Fee	2,700	2,574
Bank charges and Interest	1,636	722
	5,836	4,796
Total resources expended	548,929	574,175
Net income	56,809	21,482

Poleglass Community Association @ Sally Gardens

Northern Ireland - Charity number 103726

Annual report

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Vision

To provide a safe and well resourced centre which is a focal point within an improved Colin community area.

Mission

To provide quality services which help improve quality of life of people in the Colin area.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Public benefit

(A) provide facilities and amenities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for the said residents.

The direct benefits flowing from this purpose include:
- Improved skills development and employment prospects
- Improved sense of community pride and active citizenship
- Improved access to mental health themed initiatives
- Improved health & wellbeing
- Improved health & fitness
- Improved access to sport and leisure

These benefits can be demonstrated by
- Increase in residents gaining employment
- Increase in residents taking part in community events
- Increase in residents volunteering
- Reduction in residents attending GPs
- Reduction in self harm & statistics as reported by SET
- Increased attendance in sport & leisure evidenced through pitch and programme usage.

(B) relieve those in need by reason of youth, age, ill-health, disability or other, disadvantage

The direct benefits flowing from this purpose include:
Reduction in anti-social behaviour, incidents and community related crime
The number of young people attending youth drop in
The number of young people attending youth interventions
The number of residents with a disability attending centre activities.

These benefits can be demonstrated by
Reduction in reported crime identified by NISRA and PSNI statistics
Feedback from resident's surveys
Analysis of completed registration forms

(C) advance education and promote health

The direct benefits flowing from this purpose include:
Increase in education attainment at Level 1 & Level 2
Improved attendance at annual health & wellbeing day.

These benefits can be demonstrated by
Analysis of NISRA statistics of residents gaining qualifications
Reduction in smoking, alcohol & drug misuse as evidence by SET reports
There is no harm arising from our purposes. The charity's beneficiaries are primarily but not exclusively residents living in the Colin area. There is no private benefit flowing from the purposes.

The trustees has complied with the duty to have regard to the guidance issued by the Charity Commission for Northern Ireland under section 4(b) of the Charities Act.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Values

- Empowerment
- Inclusion
- Participation and involvement
- Partnership and collective action

Strategic Aims

To ensure the overall strategic direction for the management of Poleglass Community Association @ Sally Gardens is achieved.

To promote effective usage and sustainability of the centre

To build the capacity of the community through local leadership, centre's users and local groups

To Identify the needs of young people and improve social interaction and opportunities

To promote community health, safety and social wellbeing

To develop, promote and implement a programme of services and activities throughout the year

To establish, develop and maintain high class sports facilities in the area

To promote good relations in the Colin and with other areas

Our funding strategies and operational plan links directly to the aims and objectives of the organisation with funding sourced to direct and deliver on our strategic aims.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The community and voluntary sector remain in a period of funding uncertainty while trying to meet the demand for services. PCA @ Sally Gardens remain committed to deliver essential services in areas such as community development, health & wellbeing, regeneration, youth work, providing community facilities, education and training. PCA @ Sally Gardens is a grassroots community organisation delivering frontline services in the Poleglass and wider Colin area. Capacity building has been at the heart of our work linked to a desire for positive change.

The centre remains a vital hub of the community. A strong commitment from our Board, staff and volunteers has created a vibrant welcoming community centre. The range and diversity of services demonstrate front line services is a key priority to meet the growing need of residents living in the Colin area. PCA @ Sally Gardens continues to engage with residents that face a number of barriers including poor mental health, unemployment, lack of qualifications and skills, social exclusion and isolation. We provide services for residents to access advice and support on a range of issues such as, employment, training, health & wellbeing, therapeutic treatments, community crime, community development and tackling anti-social behaviour.

Our aim is to empower residents to create positive change in their communities. The centre is in an area of high deprivation and associated social disadvantage. Our work is about changing lives for local residents and their families. We are a frontline community-based organisation with strong links to local people and understand the many challenges and difficulties people face and it is those challenges and difficulties we aim to tackle which will in turn improve residents situations particularly around service provision and having a sense of purpose and hope for the future.

Curriculum development is a major strength with over 60 different accredited programmes. Staff have developed an enriched, diverse curriculum designed to improve opportunities, emotional wellbeing, social integration, citizenship, volunteering and tackle under achievement to improve opportunities. PCA @ Sally Gardens staff and volunteers have a diversity of skills, qualities and experience developing and delivering accredited and non-accredited programmes in community development, sport, employability, health & wellbeing with a holistic centre based approach. PCA @ Sally Gardens has a proven track record of delivering programmes on good relations, community themed projects, youth, employability and health related areas. Our services remain diverse and needs based to support emotional health and well-being with activities such as Sound Healing, Tai Chi, Qi Gong, Adverse Childhood Experiences, Music Therapy, Mindfulness, Trauma Informed Practice and Yoga, nutritional and fitness advice.

Our Building Your Future (BYF) project was a fantastic success improving employment prospects for unemployed job seekers and economically inactive individuals over the past 6 years, through the provision of an employability programme focusing on preparing individuals to access, prepare, secure and sustain labour market opportunities aligned to the initiatives arising from the significant public procurement capital investment programme across specifically the Colin area of West Belfast and the city growth in general.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2024

The major development this year has been the completion of the extension to our health living centre incorporating a state-of-the-art gym. Classes have been running every day with many residents engaging in other services offered by the centre. The gym will support Good Relations, health & wellbeing by creating a shared, safe space, improving health and wellbeing through individual and group community training, and encourage community citizenship, civic pride and a reduction in anti-social behaviour. The gym extension concept began in July of 2017 from an initial project idea to full business case and completion October 2023, PCA @ Sally Gardens like to extend our thanks to Urban Villages current team and previous staff that have helped along the way. Urban Villages are the principal funder with the shortfall being made up by Belfast City Council.

The centre continues to host vital community services to include counselling, alternative therapies, art, drama, job club, advice clinic, health & fitness, adults based programmes, befriending service, education & training youth drop in and much more. Partnership and collaboration remains a core function, under Urban Villages PCA @ Sally Gardens are the lead in a capacity building programme with Lagmore Community Forum, MELYCA, Ionad na Fuiseoige and Footprints.

We are involved in a range of networks to benefit the community such as, West wide Community in Transition Health & Wellbeing & Community Safety, Mental Health funded Mind Matters sub regional collaborative project involving PCA @ Sally Gardens, County Down Rural Community Network, The Resurgam Trust, Peninsula Healthy Living Partnership will benefit from shared learning from the project. In addition, regional work has becoming a focus as PCA @ Sally Gardens is a member of the Healthy Living Alliance which provides thematic work on social prescribing, physical activity, health campaigns such as national nonsmoking day and world suicide prevention day.

With limited funding PCA @ Sally Gardens have delivered youth-based interventions throughout the year. PCA @ Sally Gardens have a strategic approach to youth work ensuring it mirrors policy such as Priorities for Youth. Sally Gardens Youth provision remains a core area of work for young people in post primary education. Activities provided include drop in, football, personal development programmes and a broad based curriculum of qualifications. Projects are designed and delivered based on the needs of young people. Our youth team work on a daily basis to help build confidence, self-esteem and teach our young people skills for the future. Each route taken depends on the needs of the individual. We have encouraged young people to continue in education, promoted other education/training options or guided young people into employment

PCA @ Sally Gardens have sourced a diverse range of funding from The National Lottery Community Fund, GP Federation, NEA, DfC, Belfast City Council Small Grants, Urban Villages, BCC Capacity Building Grant, DOH Mental Health Fund. CIT Health & Wellbeing, and CIT Community Safety.

Financial review
Financial Review
The company had net incoming resources for the year of £56,809 (2023: net incoming resources of £21,482), which reflected the completion of a number of projects during the year. Unrestricted funds Increased by £60,801, while restricted funds decreased by £3,992.

Principal funding sources
PCA @ Sally Gardens receive funding from Department for Communities and Belfast City Council to undertake core activities that have a positive impact on the Colin area. PCA @ Sally Gardens have sourced a diverse range of funding from, DfC, CIT Health & Wellbeing, CIT Community Safety, Belfast City Council Small Grants, Urban Villages, BCC Capacity Building Grant, National Lottery Community Fund, Education Authority and securing tenders.

Report of the Trustees for the Year Ended 31 March 2024

STRATEGIC REPORT

Financial review

Reserves policy

The charities policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. It is the policy of the charity to maintain free reserves in unrestricted funds at a level equivalent to six month's expenditure. The Directors consider that reserves should be the equivalent of six month's personnel and overhead costs, calculated and reviewed annually. Reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The charity has developed a plan to establish and maintain this agreed level of free reserves.

The charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Future plans

Future Developments

PCA @ Sally Gardens continue to try and source additional funding to fill gaps in service particularly around service provision, health & wellbeing, employability, tackling poverty and provision identified by continued community consultations, research reports, project evaluations and current statistics. The new extension to our Healthy Living Centre is a key area to source additional funding focused on improved mental health and social connections.

Growing Concern

Considering the ongoing cuts to the sector a major concerns exits in relation to access to funding and maintaining existing services while trying to develop strategically in terms of financial sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance of the Organisation

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association. During the period under review the directors met on a monthly basis. Trustees/directors are appointed by nominations made in writing by any existing director. At the General Meeting nominated directors are appointed by election. New directors will undertake an induction as per Trustee Induction Policy & Procedures to ensure trustees have a clear understanding of their responsibility to run the charity in line with legal requirements and best practice. The trustees conduct an annual review of the strategic plan and at the same time review board performance. Policies and procedures are reviewed and updated on an ongoing basis.

Key Management Personnel

The trustees annually review the board and senior management team in terms of any skills gaps to ensure a diverse and comprehensive team exists to comprise the key management personnel of the charity in charge of directing and controlling, running and operating the organisation on a day to day basis. All directors give their time freely and no director received remuneration in the year. The pay of all staff is benchmarked against NJC Scales.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that the systems are in place to mitigate any exposure to the major risks.

The trustees have a risk management strategy which comprises:

An annual and mid review of the principle risks and uncertainties that the charity face.

The establishment of policies, systems and procedures to mitigate those risks indented in the annual/mid review.

The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is a major risk and could affect the charity. Attention and priority has been focused on the development of a funding strategy in line with a business strategy developed to maximise income generation, thus securing financial sustainability.

Trustees and senior staff have been focused on non-financial risks arising from fire, health & safety, building maintenance and security. These risks are managed by having robust policies and procedures in place and regular awareness training for staff.

PCA @ Sally Gardens over the past number of years have invested significant time and effort to ensure its management structures and procedures are highly efficient and compliant to meet and exceed the requirements of a wide range of funding bodies.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Report of the Trustees for the Year Ended 31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Poleglass Community Association @ Sally Gardens Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

AUDITORS

The auditors, Lynn Drake & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 25 July 2024 and signed on the board's behalf by:



Michael George (Chairperson) - Trustee

Poleglass Community Association @ Sally Gardens

Northern Ireland - Charity number 103726

Annual return

Report of the Independent Auditors to the Trustees and Members of Poleglass Community Association @ Sally Gardens Ltd

Opinion

We have audited the financial statements of Poleglass Community Association @ Sally Gardens Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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:

Based on our understanding of the company and industry, we identified the principal risks of non-compliance with laws and regulations as those that have a direct impact on the determination of material amounts and disclosures in the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and determined that the principal risks related to revenue recognition. We communicated the identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. Audit procedures performed included, but were not limited to:

Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

In addressing the risk of fraud through management overide of controls, testing the appropriateness of journal entries and other adjustments.

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charities internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or error.

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charities ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Billy Drake (Senior Statutory Auditor)
for and on behalf of Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

25 July 2024

Poleglass Community Association @ Sally Gardens

Northern Ireland - Charity number 103726

Accounts

REGISTERED COMPANY NUMBER: NI035195 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC103726

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2023

for

Poleglass Community Association @ Sally Gardens Ltd
(A Company Limited by Guarantee)

Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

Poleglass Community Association @
Sally Gardens Ltd

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for the Year Ended 31 March 2023

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Poleglass Community Association @ Sally Gardens Ltd

Reference and Administrative Details for the Year Ended 31 March 2023

TRUSTEES	Michael George (Chairperson) Tony Kennedy (Vice Chair) George Rogan (resigned 8/9/2022) Brendan McAteer Aidan Kelly (appointed 8/9/2022)
REGISTERED OFFICE	Sally Gardens Community Centre Sally Gardens Lane Bell Steel Road Belfast Co. Antrim BT17 0UJ
REGISTERED COMPANY NUMBER	NI035195 (Northern Ireland)
REGISTERED CHARITY NUMBER	NIC103726
AUDITORS	Lynn Drake & Co Ltd Statutory Auditors 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
ADVISORS & KEY EMPLOYEE	Cairan Hartley - Belfast City Council Martin Connolly - Chief Executive officer
BANKERS & SOLICITORS	First Trust Bank 35 University Street Belfast BT7 1ND Cousins & Gilmore Solicitors 206 Andersonstown Road Belfast Co Antrim BT11 9EB

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Vision

To provide a safe and well resourced centre which is a focal point within an improved Colin community area.

Mission

To provide quality services which help improve quality of life of people in the Colin area.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Public benefit

(A) provide facilities and amenities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for the said residents.

The direct benefits flowing from this purpose include:
- Improved skills development and employment prospects
- Improved sense of community pride and active citizenship
- Improved access to mental health themed initiatives
- Improved health & wellbeing
- Improved health & fitness
- Improved access to sport and leisure

These benefits can be demonstrated by
- Increase in residents gaining employment
- Increase in residents taking part in community events
- Increase in residents volunteering
- Reduction in residents attending GPs
- Reduction in self harm & statistics as reported by SET
- Increased attendance in sport & leisure evidenced through pitch and programme usage.

(B) relieve those in need by reason of youth, age, ill-health, disability or other, disadvantage

The direct benefits flowing from this purpose include:
Reduction in anti-social behaviour, incidents and community related crime
The number of young people attending youth drop in
The number of young people attending youth interventions
The number of residents with a disability attending centre activities.

These benefits can be demonstrated by
Reduction in reported crime identified by NISRA and PSNI statistics
Feedback from resident's surveys
Analysis of completed registration forms

(C) advance education and promote health

The direct benefits flowing from this purpose include:
Increase in education attainment at Level 1 & Level 2
Improved attendance at annual health & wellbeing day.

These benefits can be demonstrated by
Analysis of NISRA statistics of residents gaining qualifications
Reduction in smoking, alcohol & drug misuse as evidence by SET reports
There is no harm arising from our purposes. The charity's beneficiaries are primarily but not exclusively residents living in the Colin area. There is no private benefit flowing from the purposes.

The trustees has complied with the duty to have regard to the guidance issued by the Charity Commission for Northern Ireland under section 4(b) of the Charities Act.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Values

- Empowerment
- Inclusion
- Participation and involvement
- Partnership and collective action

Strategic Aims

To ensure the overall strategic direction for the management of Poleglass Community Association @ Sally Gardens is achieved.

To promote effective usage and sustainability of the centre

To build the capacity of the community through local leadership, centre's users and local groups

To Identify the needs of young people and improve social interaction and opportunities

To promote community health, safety and social wellbeing

To develop, promote and implement a programme of services and activities throughout the year

To establish, develop and maintain high class sports facilities in the area

To promote good relations in the Colin and with other areas

Our funding strategies and operational plan links directly to the aims and objectives of the organisation with funding sourced to direct and deliver on our strategic aims.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Undoubtedly, the community and voluntary sector are entering a challenging period of uncertainty at a time when demand for services are high. PCA @ Sally Gardens remain committed to delivering essential services in areas such as community development, health & wellbeing, regeneration, youth work, providing community facilities, education and training. Capacity building is at the heart of our work linked to positive change. The centre remains a vital hub of the community. A strong commitment from our Board, staff and volunteers has created a vibrant welcoming community centre. Our services remain diverse and needs based to support emotional health and well-being with activities such as Tai Chi, Qi Gong, Adverse Childhood Experiences, Music Therapy, Mindfulness, Trauma Informed Practice and Yoga, with nutritional and fitness advice.

We are delighted to have been successful in securing a three-year funding allocation from the Lottery's People & Communities, the project aims to address health and deprivation inequalities in the Colin area and will focus on building capacity, increase skills and knowledge of residents to improve health and wellbeing with a particular focus on reducing social isolation. The project will work with existing local community groups, residents, and vulnerable people suffering isolation and deemed at risk. Our project will support local residents experiencing difficulties and challenges from COVID-19 crisis. The main difference will be an improvement in health & wellbeing, reduced social isolation and improved community integration. Our approach is very fluid and needs led creating an individual approach will ensure barriers to progression/development are tackled at both a centre level and referral to specialist services.
Our Building Your Future (BYF) project has been an immense success improving employment prospects for unemployed job seekers and economically inactive individuals, through the provision of an employability programme focusing on preparing individuals to access, prepare, secure and sustain labour market opportunities aligned to the initiatives arising from the significant public procurement capital investment programme across specifically the Colin area of West Belfast and the city growth in general. The centre remains a vital hub of the community. The range and diversity of services demonstrate front line services is a key priority to meet the growing need of residents living in the Colin area.

Funding and sustainability is constant variable in the community and voluntary sector. PCA @ Sally Gardens have sourced a diverse range of funding from European Social Fund, DfE, DfC, Belfast City Council Small Grants, Urban Villages, BCC Capacity Building Grant, DOH Mental Health Fund. CIT Health & Wellbeing, and CIT Community Safety.

The centre continues to host vital community services to include counselling, alternative therapies, art, drama, job club, advice clinic, health & fitness, adults based programmes, befriending service, education & training youth drop in and much more. Partnership and collaboration remains a core function, under Urban Villages PCA @ Sally Gardens are the lead in a capacity building programme with Lagmore Community Forum, MELYCA, Ionad na Fuiseoige and Footprints. We are involved in a range of networks to benefit the community such as, West wide Community in Transition Health & Wellbeing & Community Safety, Mental Health funded Mind Matters sub regional collaborative project involving PCA @ Sally Gardens, County Down Rural Community Network, The Resurgam Trust, Peninsula Healthy Living Partnership will benefit from shared learning from the project. In addition, regional work has becoming a focus as PCA @ Sally Gardens is a member of the Healthy Living Alliance which provides thematic work on social prescribing, physical activity, health campaigns such as national nonsmoking day and world suicide prevention day.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2023

PCA @ Sally Gardens are involved in a number of youth based interventions, centre based and outreach. PCA @ Sally Gardens have a strategic approach to youth work ensuring it mirrors policy such as Priorities for Youth. Sally Gardens Youth provision remains a core area of work for young people in post primary education. Activities provided include drop in, football, personal development programmes and a broad based curriculum of qualifications. Projects are designed and delivered based on the needs of young people. Our youth team work on a daily basis to help build confidence, self-esteem and teach our young people skills for the future. Each route taken depends on the needs of the individual. We have encouraged young people to continue in education, promoted other education/training options or guided young people into employment.

Financial review
Financial Review
The company had net incoming resources for the year of £21,482 (2022: net incoming resources of £1,432), which reflected the completion of a number of projects during the year. Unrestricted funds Increased by £26,274, while restricted funds decreased by £4,792.
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Principal funding sources
PCA @ Sally Gardens receive funding from Department for Communities and Belfast City Council to undertake core activities that have a positive impact on the Colin area. PCA @ Sally Gardens have sourced a diverse range of funding from European Social Fund, DfE, DfC, CIT Health & Wellbeing, CIT Community Safety, Belfast City Council Small Grants, Urban Villages, BCC Capacity Building Grant, National Lottery Awards for All, Education Authority and securing tenders.

Reserves policy
The charities policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. It is the policy of the charity to maintain free reserves in unrestricted funds at a level equivalent to six month's expenditure. The Directors consider that reserves should be the equivalent of six month's personnel and overhead costs, calculated and reviewed annually. Reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The charity has developed a plan to establish and maintain this agreed level of free reserves. The charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Growing Concern

Considering the projected cuts to the sector a major concerns exits in relation to access to funding and maintaining existing services while trying to develop strategically in terms of financial sustainability. Economic commentators are forecasting a return to economic growth in 2023 however OECD Skills Strategy Northern Ireland (United Kingdom) state COVID-19 will lead to higher levels of unemployment and economic inactivity, as workers are laid-off from businesses which are struggling to remain afloat, or which are forced to close entirely highlighting the importance of our services within the community.

Future plans
PCA @ Sally Gardens will continue to try and source additional funding to fill gaps in service particularly around youth provision, health & wellbeing, employability, tackling poverty and provision identified by continued community consultations, research reports, project evaluations and current statistics. The new extension to our Healthy Living Centre funded by Urban Villages will be a major asset and development area around service provision.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance of the Organisation

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association. During the period under review the directors met on a monthly basis. Trustees/directors are appointed by nominations made in writing by any existing director. At the General Meeting nominated directors are appointed by election. New directors will undertake an induction as per Trustee Induction Policy & Procedures to ensure trustees have a clear understanding of their responsibility to run the charity in line with legal requirements and best practice. The trustees conduct an annual review of the strategic plan and at the same time review board performance. Policies and procedures are reviewed and updated on an ongoing basis.

Key Management Personnel

The trustees annually review the board and senior management team in terms of any skills gaps to ensure a diverse and comprehensive team exists to comprise the key management personnel of the charity in charge of directing and controlling, running and operating the organisation on a day to day basis. All directors give their time freely and no director received remuneration in the year. The pay of all staff is benchmarked against NJC Scales.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that the systems are in place to mitigate any exposure to the major risks.

The trustees have a risk management strategy which comprises:

An annual and mid review of the principle risks and uncertainties that the charity face.

The establishment of policies, systems and procedures to mitigate those risks indented in the annual/mid review.

The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is a major risk and could affect the charity. Attention and priority has been focused on the development of a funding strategy in line with a business strategy developed to maximise income generation, thus securing financial sustainability.

Trustees and senior staff have been focused on non-financial risks arising from fire, health & safety, building maintenance and security. These risks are managed by having robust policies and procedures in place and regular awareness training for staff.

PCA @ Sally Gardens over the past number of years have invested significant time and effort to ensure its management structures and procedures are highly efficient and compliant to meet and exceed the requirements of a wide range of funding bodies.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Report of the Trustees for the Year Ended 31 March 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Poleglass Community Association @ Sally Gardens Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

AUDITORS

The auditors, Lynn Drake & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 7 July 2023 and signed on the board's behalf by:



Michael George (Chairperson) - Trustee

Report of the Independent Auditors to the Trustees and Members of Poleglass Community Association @ Sally Gardens Ltd

Opinion

We have audited the financial statements of Poleglass Community Association @ Sally Gardens Ltd (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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:

Based on our understanding of the company and industry, we identified the principal risks of non-compliance with laws and regulations as those that have a direct impact on the determination of material amounts and disclosures in the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and determined that the principal risks related to revenue recognition. We communicated the identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. Audit procedures performed included, but were not limited to:

Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

In addressing the risk of fraud through management overide of controls, testing the appropriateness of journal entries and other adjustments.

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charities internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or error.

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charities ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

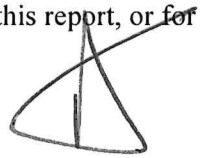
Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Billy Drake (Senior Statutory Auditor)
for and on behalf of Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

7 July 2023

Poleglass Community Association @
Sally Gardens Ltd

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Grants Receivable		1,512	482,145	483,657	626,808
Other trading activities	2	112,000	-	112,000	88,369
Total		113,512	482,145	595,657	715,177
EXPENDITURE ON					
Charitable activities	4				
Direct Charitable Expenditure		82,442	486,937	569,379	708,846
Governance		4,796	-	4,796	4,899
Total		87,238	486,937	574,175	713,745
NET INCOME/(EXPENDITURE)		26,274	(4,792)	21,482	1,432
RECONCILIATION OF FUNDS					
Total funds brought forward		324,913	9,584	334,497	333,065
TOTAL FUNDS CARRIED FORWARD		351,187	4,792	355,979	334,497

The notes form part of these financial statements

Poleglass Community Association @ Sally Gardens Ltd

Statement of Financial Position
31 March 2023

	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Tangible assets	9	4,792	9,584
CURRENT ASSETS			
Debtors	10	85,199	262,337
Cash at bank		271,403	74,853
		356,602	337,190
CREDITORS			
Amounts falling due within one year	11	(5,415)	(12,277)
NET CURRENT ASSETS		351,187	324,913
TOTAL ASSETS LESS CURRENT LIABILITIES		355,979	334,497
NET ASSETS		355,979	334,497
FUNDS	13		
Unrestricted funds		351,187	324,913
Restricted funds		4,792	9,584
TOTAL FUNDS		355,979	334,497

The financial statements were approved by the Board of Trustees and authorised for issue on 7 July 2023 and were signed on its behalf by:

Michael George (Chairperson) - Trustee

Tony Kennedy (Vice Chair) - Trustee

The notes form part of these financial statements

Poleglass Community Association @
Sally Gardens Ltd

Statement of Cash Flows
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	196,550	(169,144)
Net cash provided by/(used in) operating activities		196,550	(169,144)
Change in cash and cash equivalents in the reporting period		196,550	(169,144)
Cash and cash equivalents at the beginning of the reporting period		74,853	243,997
Cash and cash equivalents at the end of the reporting period		271,403	74,853

The notes form part of these financial statements

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23	31.3.22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	21,482	1,432
Adjustments for:		
Depreciation charges	4,792	7,417
Decrease/(increase) in debtors	177,138	(186,964)
(Decrease)/increase in creditors	(6,862)	8,971
Net cash provided by/(used in) operations	196,550	(169,144)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank	74,853	196,550	271,403
	74,853	196,550	271,403
Total	74,853	196,550	271,403

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
Summary of significant accounting policies
a) General information and basis of preparation

Poleglass Community Association Ltd is constituted as a company limited by guarantee incorporated in Northern Ireland NI035195. In the event of the charity being would up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice..

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

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

(b) Funds

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(c) Income recognition

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

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable. Income received from collections is recognised when received.

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

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

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

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants which are detailed within the notes to these financial statements. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes the costs associated with attracting voluntary incomes.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
Other expenditure represents those items not falling into the categories above.

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

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on an insert detail basis and other overheads have been allocated on a basis consistent with the use of resources.

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

(f) Tangible fixed assets

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

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

Computer Equipment - 25% Straight Line

(g) Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provision of the instrument.

Basic financial instruments are initially recognised at the amounts receivable or payable including any related transaction costs.

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

continued...

1. ACCOUNTING POLICIES - continued

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

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

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

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

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

(h) Impairment

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

(i) Provisions

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

(j) Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

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

(k) Employee benefits

continued...

1. ACCOUNTING POLICIES - continued

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

(l) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes.

(m) Going concern

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

(n) Judgements estimates

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

(i) principal assumptions used to measure multi-employer defined benefit pension schemes' liabilities, sensitivities to changes in assumptions and future funding obligations

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

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computers / Equipment - 25% Straight Line

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Defined contributions plans
Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in the future payments of a cash refund.
When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Belfast City Council Room Hire	7,000	7,000
Donations & Hall Hire	61,000	3,334
Programmes	-	33,900
Belfast City Council Pitch	44,000	44,000
HMRC - CJRS	-	135
	112,000	88,369

continued...

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23 £	31.3.22 £
Grants	Grants Receivable	483,657	626,808

Grants received, included in the above, are as follows:

	31.3.23 £	31.3.22 £
Dept For Communities Salary	33,699	34,280
Belfast City Council - Capacity Building	42,200	42,200
Belfast City Council - Salaries and Running Costs	64,596	60,000
Education Authority	2,000	2,200
Department of Economy - ESF BYF	106,619	116,762
The Executive Office - Building Your Future	26,720	26,720
Colin Neighbourhood Partnership - Youth Project	7,480	10,340
The Executive Office/ Community Capacity Building/ Urb Vill	40,904	44,450
Department of Justice - Asset Recovery	-	1,940
Falls Council/ CIT Community Safety	20,121	12,116
Blackie Community Association - CIT Health & Wellbeing (2) Oct - Sept 23	25,385	11,166
Healthy Living Centre - Heart & Chronic Pain Project	-	3,200
Belfast City Council - Equipment Grant	-	1,742
Belfast City Council - Core Grant Uplift	-	1,200
Belfast City Council - MicroT3	-	1,357
Department for Communities - Employability Project	-	184,000
The Executive Office - Recovering Communities	-	20,000
Colin Neighbourhood Project - Christmas Intervention	-	160
Creggan Healthy Living - Transform Your Trolley	-	2,000
Communities in Transition - Community Safety (Phase2)	-	20,000
Communities in Transition - Health & Wellbeing (Phase2)	-	21,000
Belfast City Council - Community Recovery Support	-	4,975
Belfast City Council - Covid19 COMM SUPPORT	-	5,000
HSC Mind Matters	47,541	-
Upper Springfield CIT Community Safety	10,880	-
Colin Neighbourhood Partnership Keeping Warm Staying Safe	8,200	-
The Heart Project	6,700	-
LORAG Better Days	1,600	-
Blackie Community Association Families in Need	1,000	-
The Executive Office Safer Streets	30,000	-
Dept for Communities Cost of Living/ Running Costs	1,500	-
Blackie Community Association - CIT Health & Wellbeing (1) Jul - Sept 22	6,000	-
Coiste Youth Project	512	-
	483,657	626,808

continued...

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Direct Charitable Expenditure	569,379	-	569,379
Governance	-	4,796	4,796
	569,379	4,796	574,175

5. SUPPORT COSTS

	Governance costs
	£
Governance	4,796

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Auditors' remuneration	1,500	1,500
Accountancy Fee	2,574	2,747
Depreciation - owned assets	4,792	7,417

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

continued...

8. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	266,318	284,575
Social security costs	19,504	21,111
Other pension costs	22,490	19,555
	308,312	325,241

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Management & Administration/Operational	11	12

No employees received emoluments in excess of £60,000.

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Programme Managers, Finance Manager, and Programme Co-ordinator during the year totalled £167,785. (2022: £150,749)

9. TANGIBLE FIXED ASSETS

	Computers / Equipment
	£
COST	
At 1 April 2022 and 31 March 2023	66,068
DEPRECIATION	
At 1 April 2022	56,484
Charge for year	4,792
At 31 March 2023	61,276
NET BOOK VALUE	
At 31 March 2023	4,792
At 31 March 2022	9,584

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
USDT Comm Safety	60	-
Healthy Living Centre	5,586	600
Department for Communities	-	184,000
Dept of Economy - ESF	14,539	23,402
Belfast City Council	-	6,617
Communities in Transition	6,000	3,900
The Executive Office	59,014	43,818
	85,199	262,337

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Accruals and deferred income	5,415	12,277

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Fixed assets	-	4,792	4,792	9,584
Current assets	350,302	6,300	356,602	337,190
Current liabilities	885	(6,300)	(5,415)	(12,277)
	351,187	4,792	355,979	334,497

continued...

13. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	324,913	26,274	351,187
Restricted funds			
BCC - Salaries and Running Costs	4,975	(2,487)	2,488
The Executive Office/ Community Capacity Building/ Urb Vill	1,053	(526)	527
Colin Neighbourhood Partnership - Youth Project	2,047	(1,024)	1,023
Falls Council/ CIT Community Safety	457	(228)	229
Co-Operation Ireland	1,052	(527)	525
	9,584	(4,792)	4,792
TOTAL FUNDS	334,497	21,482	355,979

continued...

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,512	(87,238)	26,274
Restricted funds			
Dept of Communities Salary	33,699	(33,699)	-
BCC - Salaries and Running Costs	64,596	(67,083)	(2,487)
Belfast City Council - Capacity Building	42,200	(42,200)	-
Education Authority	2,000	(2,000)	-
Department of Economy - ESF BYF	106,619	(106,619)	-
The Executive Office - Building Your Future	26,720	(26,720)	-
The Executive Office/ Community Capacity Building/ Urb Vill	40,904	(41,430)	(526)
Colin Neighbourhood Partnership - Youth Project	7,480	(8,504)	(1,024)
Falls Council/ CIT Community Safety	20,121	(20,349)	(228)
Blackie Community Association - CIT Health & Wellbeing (2) Oct - Sept 23	25,385	(25,385)	-
Co-Operation Ireland	-	(527)	(527)
HSC Mind Matters	47,541	(47,541)	-
Upper Springfield CIT Community Safety	10,880	(10,880)	-
Colin Neighbourhood Partnership Keeping Warm Staying Safe	8,200	(8,200)	-
The Heart Project	6,700	(6,700)	-
LORAG Better Days	1,600	(1,600)	-
The Executive Office Safer Streets	30,000	(30,000)	-
Dept for Communities Cost of Living/ Running Costs	1,500	(1,500)	-
Blackie Community Association - CIT Health & Wellbeing (1) Jul - Sept 22	6,000	(6,000)	-
	482,145	(486,937)	(4,792)
TOTAL FUNDS	595,657	(574,175)	21,482

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	316,064	8,849	324,913
Restricted funds			
BCC - Salaries and Running Costs	7,462	(2,487)	4,975
The Executive Office/ Community Capacity Building/ Urb Vill	1,579	(526)	1,053
Colin Neighbourhood Partnership - Youth Project	3,071	(1,024)	2,047
Department of Economy - ESF (Capital)	2,625	(2,625)	-
Falls Council/ CIT Community Safety	685	(228)	457
Co-Operation Ireland	1,579	(527)	1,052
	17,001	(7,417)	9,584
TOTAL FUNDS	333,065	1,432	334,497

continued...

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	88,369	(79,520)	8,849
Restricted funds			
Dept of Communities Salary	34,280	(34,280)	-
BCC - Salaries and Running Costs	60,000	(62,487)	(2,487)
Belfast City Council - Capacity Building	42,200	(42,200)	-
Education Authority	2,200	(2,200)	-
Department of Economy - ESF BYF	116,762	(116,762)	-
The Executive Office - Building Your Future	26,720	(26,720)	-
The Executive Office/ Community Capacity Building/ Urb Vill	44,450	(44,976)	(526)
Colin Neighbourhood Partnership - Youth Project	10,340	(11,364)	(1,024)
Department of Justice - Asset Recovery	1,940	(1,940)	-
Department of Economy - ESF (Capital)	-	(2,625)	(2,625)
Falls Council/ CIT Community Safety	12,116	(12,344)	(228)
Blackie Community Association - CIT Health & Wellbeing (2) Oct - Sept 23	11,166	(11,166)	-
Co-Operation Ireland	-	(527)	(527)
Healthy Living Centre - Heart & Chronic Pain Project	3,200	(3,200)	-
Belfast City Council - Equipment Grant	1,742	(1,742)	-
Belfast City Council - Core Grant Uplift	1,200	(1,200)	-
Belfast City Council - MicroT3	1,357	(1,357)	-
Department for Communities - Employability Project	184,000	(184,000)	-
The Executive Office - Recovering Communities	20,000	(20,000)	-
Colin Neighbourhood Project - Christmas Intervention	160	(160)	-
Creggan Healthy Living - Transform Your Trolley	2,000	(2,000)	-
Communities in Transition - Community Safety (Phase2)	20,000	(20,000)	-
Communities in Transition - Health & Wellbeing (Phase2)	21,000	(21,000)	-

continued...

13. MOVEMENT IN FUNDS - continued

Belfast City Council - Community Recovery Support	4,975	(4,975)	-
Belfast City Council - Covid19 COMM SUPPORT	5,000	(5,000)	-
	626,808	(634,225)	(7,417)
TOTAL FUNDS	715,177	(713,745)	1,432

14. CONTINGENT LIABILITIES

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity.

15. COMPANY CHARGE

On 28 November 2000 an all monies charge was created by Lisburn City Council

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

17. POST BALANCE SHEET EVENTS

There were no events after the reporting period therefore no material issues need disclosed

18. WINDING UP

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributor's among themselves, such amount as may be required not exceeding one pound.

19. SHARE CAPITAL

The Company is Limited by Guarantee and has no Share Capital

continued...

20. COVID-19

The trustees continue to monitor the impact of Covid 19. The trustees believe there is no adjusting events to report after the reporting date. The trustees will continue to monitor the situation closely to secure the viability of the organisation.

Poleglass Community Association @ Sally Gardens Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Other trading activities		
Belfast City Council Room Hire	7,000	7,000
Donations & Hall Hire	61,000	3,334
Programmes	-	33,900
Belfast City Council Pitch	44,000	44,000
HMRC - CJRS	-	135
	112,000	88,369
Charitable activities		
Grants	483,657	626,808
Total incoming resources	595,657	715,177
EXPENDITURE		
Charitable activities		
Wages	266,318	284,575
Social security	19,504	21,111
Pensions	22,490	19,555
Insurance	4,627	5,438
Light, heat & water	16,919	12,980
Telephone & Internet	4,393	3,555
Postage,Stationery & Equipment	5,862	9,294
Advertising & Hospitality	151	-
Sundries	596	2,526
Photocopier & Hire	733	800
Events & Programmes	193,228	306,475
Programme Travel	95	-
Cleaning & Maintenance	3,342	1,666
Repairs and Renewals	673	1,684
Trade Subscriptions	755	-
Legal & Professional Fees	112	2,263
Consultancy & Computer Costs	19,147	21,661
Wellness Packs	-	6,178
Training	1,465	855
Consumables	2,214	813
Volunteer Costs	1,963	-
Depn of Computer Equipment	4,792	7,417
	569,379	708,846

Poleglass Community Association @
Sally Gardens Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
Support costs		
Governance costs		
Auditors' remuneration	1,500	1,500
Accountancy Fee	2,574	2,747
Bank charges and Interest	722	652
	4,796	4,899
Total resources expended	574,175	713,745
Net income	21,482	1,432

Poleglass Community Association @ Sally Gardens

Northern Ireland - Charity number 103726

Annual report

Report of the Trustees for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Vision

To provide a safe and well resourced centre which is a focal point within an improved Colin community area.

Mission

To provide quality services which help improve quality of life of people in the Colin area.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Public benefit

(A) provide facilities and amenities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for the said residents.

The direct benefits flowing from this purpose include:
- Improved skills development and employment prospects
- Improved sense of community pride and active citizenship
- Improved access to mental health themed initiatives
- Improved health & wellbeing
- Improved health & fitness
- Improved access to sport and leisure

These benefits can be demonstrated by
- Increase in residents gaining employment
- Increase in residents taking part in community events
- Increase in residents volunteering
- Reduction in residents attending GPs
- Reduction in self harm & statistics as reported by SET
- Increased attendance in sport & leisure evidenced through pitch and programme usage.

(B) relieve those in need by reason of youth, age, ill-health, disability or other, disadvantage

The direct benefits flowing from this purpose include:
Reduction in anti-social behaviour, incidents and community related crime
The number of young people attending youth drop in
The number of young people attending youth interventions
The number of residents with a disability attending centre activities.

These benefits can be demonstrated by
Reduction in reported crime identified by NISRA and PSNI statistics
Feedback from resident's surveys
Analysis of completed registration forms

(C) advance education and promote health

The direct benefits flowing from this purpose include:
Increase in education attainment at Level 1 & Level 2
Improved attendance at annual health & wellbeing day.

These benefits can be demonstrated by
Analysis of NISRA statistics of residents gaining qualifications
Reduction in smoking, alcohol & drug misuse as evidence by SET reports
There is no harm arising from our purposes. The charity's beneficiaries are primarily but not exclusively residents living in the Colin area. There is no private benefit flowing from the purposes.

The trustees has complied with the duty to have regard to the guidance issued by the Charity Commission for Northern Ireland under section 4(b) of the Charities Act.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Values

- Empowerment
- Inclusion
- Participation and involvement
- Partnership and collective action

Strategic Aims

To ensure the overall strategic direction for the management of Poleglass Community Association @ Sally Gardens is achieved.

To promote effective usage and sustainability of the centre

To build the capacity of the community through local leadership, centre's users and local groups

To Identify the needs of young people and improve social interaction and opportunities

To promote community health, safety and social wellbeing

To develop, promote and implement a programme of services and activities throughout the year

To establish, develop and maintain high class sports facilities in the area

To promote good relations in the Colin and with other areas

Our funding strategies and operational plan links directly to the aims and objectives of the organisation with funding sourced to direct and deliver on our strategic aims.

Report of the Trustees
for the Year Ended 31 March 2023

STRATEGIC REPORT

Achievement and performance

Charitable activities

Undoubtedly, the community and voluntary sector are entering a challenging period of uncertainty at a time when demand for services are high. PCA @ Sally Gardens remain committed to delivering essential services in areas such as community development, health & wellbeing, regeneration, youth work, providing community facilities, education and training. Capacity building is at the heart of our work linked to positive change. The centre remains a vital hub of the community. A strong commitment from our Board, staff and volunteers has created a vibrant welcoming community centre. Our services remain diverse and needs based to support emotional health and well-being with activities such as Tai Chi, Qi Gong, Adverse Childhood Experiences, Music Therapy, Mindfulness, Trauma Informed Practice and Yoga, with nutritional and fitness advice.

We are delighted to have been successful in securing a three-year funding allocation from the Lottery's People & Communities, the project aims to address health and deprivation inequalities in the Colin area and will focus on building capacity, increase skills and knowledge of residents to improve health and wellbeing with a particular focus on reducing social isolation. The project will work with existing local community groups, residents, and vulnerable people suffering isolation and deemed at risk. Our project will support local residents experiencing difficulties and challenges from COVID-19 crisis. The main difference will be an improvement in health & wellbeing, reduced social isolation and improved community integration. Our approach is very fluid and needs led creating an individual approach will ensure barriers to progression/development are tackled at both a centre level and referral to specialist services.
Our Building Your Future (BYF) project has been an immense success improving employment prospects for unemployed job seekers and economically inactive individuals, through the provision of an employability programme focusing on preparing individuals to access, prepare, secure and sustain labour market opportunities aligned to the initiatives arising from the significant public procurement capital investment programme across specifically the Colin area of West Belfast and the city growth in general. The centre remains a vital hub of the community. The range and diversity of services demonstrate front line services is a key priority to meet the growing need of residents living in the Colin area.

Funding and sustainability is constant variable in the community and voluntary sector. PCA @ Sally Gardens have sourced a diverse range of funding from European Social Fund, DfE, DfC, Belfast City Council Small Grants, Urban Villages, BCC Capacity Building Grant, DOH Mental Health Fund. CIT Health & Wellbeing, and CIT Community Safety.

The centre continues to host vital community services to include counselling, alternative therapies, art, drama, job club, advice clinic, health & fitness, adults based programmes, befriending service, education & training youth drop in and much more. Partnership and collaboration remains a core function, under Urban Villages PCA @ Sally Gardens are the lead in a capacity building programme with Lagmore Community Forum, MELYCA, Ionad na Fuiseoige and Footprints. We are involved in a range of networks to benefit the community such as, West wide Community in Transition Health & Wellbeing & Community Safety, Mental Health funded Mind Matters sub regional collaborative project involving PCA @ Sally Gardens, County Down Rural Community Network, The Resurgam Trust, Peninsula Healthy Living Partnership will benefit from shared learning from the project. In addition, regional work has becoming a focus as PCA @ Sally Gardens is a member of the Healthy Living Alliance which provides thematic work on social prescribing, physical activity, health campaigns such as national nonsmoking day and world suicide prevention day.

Poleglass Community Association @
Sally Gardens Ltd

Report of the Trustees
for the Year Ended 31 March 2023

PCA @ Sally Gardens are involved in a number of youth based interventions, centre based and outreach. PCA @ Sally Gardens have a strategic approach to youth work ensuring it mirrors policy such as Priorities for Youth. Sally Gardens Youth provision remains a core area of work for young people in post primary education. Activities provided include drop in, football, personal development programmes and a broad based curriculum of qualifications. Projects are designed and delivered based on the needs of young people. Our youth team work on a daily basis to help build confidence, self-esteem and teach our young people skills for the future. Each route taken depends on the needs of the individual. We have encouraged young people to continue in education, promoted other education/training options or guided young people into employment.

Financial review
Financial Review
The company had net incoming resources for the year of £21,482 (2022: net incoming resources of £1,432), which reflected the completion of a number of projects during the year. Unrestricted funds Increased by £26,274, while restricted funds decreased by £4,792.

Principal funding sources
PCA @ Sally Gardens receive funding from Department for Communities and Belfast City Council to undertake core activities that have a positive impact on the Colin area. PCA @ Sally Gardens have sourced a diverse range of funding from European Social Fund, DfE, DfC, CIT Health & Wellbeing, CIT Community Safety, Belfast City Council Small Grants, Urban Villages, BCC Capacity Building Grant, National Lottery Awards for All, Education Authority and securing tenders.

Reserves policy
The charities policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. It is the policy of the charity to maintain free reserves in unrestricted funds at a level equivalent to six month's expenditure. The Directors consider that reserves should be the equivalent of six month's personnel and overhead costs, calculated and reviewed annually. Reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The charity has developed a plan to establish and maintain this agreed level of free reserves. The charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Growing Concern

Considering the projected cuts to the sector a major concerns exits in relation to access to funding and maintaining existing services while trying to develop strategically in terms of financial sustainability. Economic commentators are forecasting a return to economic growth in 2023 however OECD Skills Strategy Northern Ireland (United Kingdom) state COVID-19 will lead to higher levels of unemployment and economic inactivity, as workers are laid-off from businesses which are struggling to remain afloat, or which are forced to close entirely highlighting the importance of our services within the community.

Future plans
PCA @ Sally Gardens will continue to try and source additional funding to fill gaps in service particularly around youth provision, health & wellbeing, employability, tackling poverty and provision identified by continued community consultations, research reports, project evaluations and current statistics. The new extension to our Healthy Living Centre funded by Urban Villages will be a major asset and development area around service provision.

Report of the Trustees for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance of the Organisation

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association. During the period under review the directors met on a monthly basis. Trustees/directors are appointed by nominations made in writing by any existing director. At the General Meeting nominated directors are appointed by election. New directors will undertake an induction as per Trustee Induction Policy & Procedures to ensure trustees have a clear understanding of their responsibility to run the charity in line with legal requirements and best practice. The trustees conduct an annual review of the strategic plan and at the same time review board performance. Policies and procedures are reviewed and updated on an ongoing basis.

Key Management Personnel

The trustees annually review the board and senior management team in terms of any skills gaps to ensure a diverse and comprehensive team exists to comprise the key management personnel of the charity in charge of directing and controlling, running and operating the organisation on a day to day basis. All directors give their time freely and no director received remuneration in the year. The pay of all staff is benchmarked against NJC Scales.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that the systems are in place to mitigate any exposure to the major risks.

The trustees have a risk management strategy which comprises:

An annual and mid review of the principle risks and uncertainties that the charity face.

The establishment of policies, systems and procedures to mitigate those risks indented in the annual/mid review.

The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is a major risk and could affect the charity. Attention and priority has been focused on the development of a funding strategy in line with a business strategy developed to maximise income generation, thus securing financial sustainability.

Trustees and senior staff have been focused on non-financial risks arising from fire, health & safety, building maintenance and security. These risks are managed by having robust policies and procedures in place and regular awareness training for staff.

PCA @ Sally Gardens over the past number of years have invested significant time and effort to ensure its management structures and procedures are highly efficient and compliant to meet and exceed the requirements of a wide range of funding bodies.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Report of the Trustees for the Year Ended 31 March 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Poleglass Community Association @ Sally Gardens Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

AUDITORS

The auditors, Lynn Drake & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 7 July 2023 and signed on the board's behalf by:



Michael George (Chairperson) - Trustee

Poleglass Community Association @ Sally Gardens

Northern Ireland - Charity number 103726

Annual return

Report of the Independent Auditors to the Trustees and Members of Poleglass Community Association @ Sally Gardens Ltd

Opinion

We have audited the financial statements of Poleglass Community Association @ Sally Gardens Ltd (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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:

Based on our understanding of the company and industry, we identified the principal risks of non-compliance with laws and regulations as those that have a direct impact on the determination of material amounts and disclosures in the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and determined that the principal risks related to revenue recognition. We communicated the identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. Audit procedures performed included, but were not limited to:

Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

In addressing the risk of fraud through management overide of controls, testing the appropriateness of journal entries and other adjustments.

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charities internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or error.

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charities ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

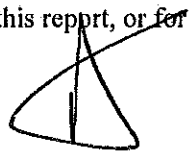
Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Billy Drake (Senior Statutory Auditor)
for and on behalf of Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

7 July 2023