

Company Number: NI030661  
Charity Number: NIC104597

**Shankill Parish Caring Association**  
(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 31 March 2023**

Shankill  
Parish  
Caring  
Association



Daly Park & Company Ltd  
Chartered Accountants  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland

**Shankill Parish Caring Association**  
(A company limited by guarantee, not having a share capital)  
**CONTENTS**

|  | <b>Page</b> |
|--|-------------|
| Trustees' and Other Information                                | 3           |
| Trustees' Annual Report  | 4 - 13      |
| Statement of Trustees' Responsibilities                        | 14          |
| Independent Examiner's Report                                  | 15          |
| Statement of Financial Activities                              | 16 - 17     |
| Balance Sheet  | 18          |
| Notes to the Financial Statements                              | 19 - 25     |
| Supplementary Information relating to the Financial Statements | 26 - 28     |

## **Shankill Parish Caring Association**

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

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

|  |   |
|--|---|
| <b>Trustees</b>                                | Vivien Hannah Abernethy<br>Rodney Beaumont<br>Brian Richard Craig<br>Ian Gibson<br>Desmond John Gregg<br>Mark Harvey<br>Erin Kissick<br>Patricia Bassett<br>Celine McCready<br>Sheelin McKeagney<br>Alan Denver<br>Kevin O'Hara<br>Avril Stevenson<br>Chris Stevenson<br>Daphne Jones |
| <b>Charity Number in Northern Ireland</b>      | NIC104597   |
| <b>Company Number</b>                          | NI030661  |
| <b>Registered Office and Principal Address</b> | The Jethro Centre<br>6 Flush Place<br>Lurgan<br>Craigavon<br>Co. Armagh<br>BT66 7DT<br>Northern Ireland   |
| <b>Independent Examiner</b>                    | Daly Park & Company Ltd<br>Chartered Accountants<br>4 Carnegie Street<br>Lurgan<br>Co. Armagh<br>BT66 6AS<br>Northern Ireland   |
| <b>Bankers</b>                                 | Danske Bank<br>39 Market St<br>Lurgan<br>Co. Armagh<br>BT66 6AB<br>Northern Ireland   |
| <b>Solicitors</b>                              | Watson & Neill<br>23 High Street<br>Lurgan<br>Co. Armagh<br>BT66 8AH<br>Northern Ireland  |

## **Shankill Parish Caring Association**

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

### **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2023.

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

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

In this report the trustees of Shankill Parish Caring Association present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

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

#### **Chairman's Introduction**

On behalf of the members and Trustees of Shankill Parish Caring Association I am delighted to report on another challenging, yet fruitful 12-month period. The restrictions felt during COVID and the aftermath have now been fully lifted and operations have returned to levels unseen since 2019. Centre footfall has been at an all-time high and new funding has allowed us to expand support services to Ethnic Minority Communities and refresh our Cedar's project.

A personal highlight has been the ability to support the large number of Ukrainian refugees in the Lurgan area with safe spaces to meet, signposting and arranging Community activities. These displaced families have suffered so much due to the ongoing war in Ukraine, and it is a privilege to support them at this time.

The post COVID economy and the war in Ukraine however has also brought significant challenges to the sector and, sadly, we have not been immune. With such a large building with high occupancy 7 days a week, the surge in energy costs placed immense pressures on finances. Funding cuts across the public sector also reduced income in some key areas. As a result, the Trustees had no option but to raise rental fees for the first-time in several years.

As Chairperson, I would like to thank the members of the Board for their support and efforts during the calendar year. We have a diverse and committed Board without whom the organization could not function to the levels we achieve. I would also like to record my appreciation to the staff and volunteers for their contribution and dedication throughout the year.

It is also important to thank a number of Organisations without whose support we could not operate. IncredABLE, NI Community Relations Council, Shankill Parish Church, Southern Health Trust, ABC Council, The Rank Foundation, The Executive Office and the Dept of Foreign Affairs and Trade (ROI). Their support, both financial and operational, has been essential to our success.

*Brian Craig* (SPCA Chair)

#### **Review of Activities, Achievements and Performance**

##### **COMMUNITY PROVISION**

The 22/23 year once again heralded changes as we welcomed new friends to the Centre and sadly said goodbye to others. Long-standing friends such as Lurgan Probus Club, amongst others, ended their tenure at the Jethro Centre. This was due to a myriad of factors such as declining membership, funding cuts and room availability. We were delighted to welcome back Lurgan Musical Society after several years and also new regular clients such as Little Stars football.

The year was buoyant for room hire overall with the Centre being as busy (during day-time hours) as staff could remember in over 10 years. The Trustees note however that there is scope for improved occupancy during the evenings. We continue to provide quality affordable accommodation to a range of local Charities, voluntary groups, Church organisations and more. Footfall on average has been about 1,900 individuals per week across the year. We also have been privileged to support our partners at Shankill Parish with facilities during repair works at their premises. This has added extra life, and income, to the Centre overall.



## **Shankill Parish Caring Association**

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

### **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2023



***Members of the Paul King Art Club displaying their creations in the Jethro Centre foyer***

A full range of Youth Organisations also met in the building during the year (Scouts, Guides etc) but a loss of funding in-year has meant there has been no meaningful financial contribution to their room use. This has had to be offset by the Trustees to maintain this crucial service to young people and families.

Highlights in year included the return of our Community Santa's Grotto. With so many local families experiencing financial pressures, we sought to provide a highly interactive and engaging Grotto experience to children for free. Over 200 children received a story in our nativity stable before meeting Santa and getting a complimentary gift and photo. We also provided a one-off special opening for Ukrainian Children with interpreter provided.

Other highlights included the launch and operation of our Living Room project in partnership with Shankill Parish Church. Providing a warm and safe space through the winter months for vulnerable people, the Living Room often had over 20 people in attendance per week. Soup, roll and a warm cup of tea was provided and staff/volunteers from SPCA and Shankill Church facilitated conversation and craic. The project has since continued after the colder winter months as participants enjoyed the sessions so much they wanted to keep meeting for social interaction and friendship.

***Staff, volunteers and participants at the Living Room enjoying a talk on Tommy's sports car***





## **Shankill Parish Caring Association**

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### **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2023

Funding secured from the Rank Foundation Start Here Programme also enabled us to recruit a new Community Development Assistant (Elaine Livingstone) for a 3-year period. This new addition to the staff team has breathed new life and ideas into the day-to-day operation of the building. Elaine's role is to support all facets of SPCA activity whilst developing her own career skills for a long-term future in the sector.

#### **OPERATIONS & MAINTENANCE**

We remain committed to regular maintenance and investment to the facility both proactive and reactive. A clean and fit for purpose facility is crucial to engaging the Community around us and meeting their needs. In addition to regular maintenance, the Trustees are currently working to solve a drainage issue on-site caused by tree root damage. A provision estimate for the works is circa £10,000 which may need to come from the organisational reserve.

The surge in energy costs since the war in Ukraine has also resulted in energy bills which are unsustainable long term. The Board are currently investigating a range of energy saving solutions. They have consulted with Action Renewables to prepare an options appraisal. The Board are also seeking quotes for a full replacement of on-site lighting to LED and funding opportunities to pay for same. There have also been increasing costs to maintaining our mini-bus and the Board are aware that a replacement will likely be required in the next 12 months.



***Just some of the SPCA volunteer team at the Volunteer Celebration evening 2023***

We also continue to invest in our staff and volunteers with a range of mandatory and professional development opportunities. Staff have completed training in areas such as First Aid, Fire Management, Social-Media, PR and much more.

## Shankill Parish Caring Association

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

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023



*Staff and Volunteers completing their fire management training 2023.*

#### COMMUNITY RELATIONS PROVISION

In the last twelve months our Community Relations Officer (Carole Kane), has continued to provide a range of mentoring and support services to PUL and CNR Community Leaders. This work included consultation events with representatives from the Government of the Republic of Ireland and "Explainer" events to challenge the confusing narrative around the Brexit Protocol as two examples.

This engagement work is vital to developing understanding between Communities, fostering peace and reconciliation, and building a sustainable peace in NI. Carole also formed and operated a Lurgan Practitioners Forum, meeting in the Jethro Centre monthly, to bring community sector workers in the area together to share information and explore mutual working opportunities.

Our Community Outreach Group also delivered approx. 8 events with talks and discussions on shared history, faith and conflict (such as the impact of the Omagh Bomb) during the year. Bringing members together from Churches across the Lurgan area this work is important to challenge the misconceptions that can often arise

#### ENGAGEMENT WITH ETHNIC MINORITIES



*Our new Minority Ethnic Support Worker (Polina Malcheva) receiving a donation toward project costs from Lurgan Rotary Club*

## Shankill Parish Caring Association

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

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

With funding secured for a 3-year project from The Executive Office (Racial Equality) we have been able to continue strategic engagement and support for Ethnic Communities in the local area. Unfortunately, delays in the letter of offer resulted in a part-time worker (Polina Malcheva) not being appointed to April 2023, a full year into the funding offer. However, thanks to a considerable number of volunteer hours from one of our Trustees we still made considerable inroads with the project in that waiting period. Highlights include:

- Support sessions and meeting space to the Ukrainian refugee community
- Arab Feast Celebration Event for members of the Syrian and Middle Eastern Community.
- Two community celebration events for the Bulgarian Community
- Training sessions for Community Leaders in Corporate Governance, Funding etc
- Assisting Community Leaders with Audit and Accountancy advice
- Hosting a visit from the Coventry Roma Group to share their experience and ideas with local Roma Community.
- Tentative engagement activity with the East Timorese Community
- Ukrainian Santa's Grotto Event

#### **CEDARS PROJECT & SENIORS PROVISION**

Our Seniors' Programme in 22/23 has been delivered by our team of volunteer group leaders, Seniors' Project Worker (Carmel McKenna) and new Community Development Assistant (Elaine Livingstone). The projects aim to prevent social isolation, combat health impairment and simply "get more out of life".



*New logo for the Cedars project*

The key points of our Seniors Provision are as follows:

- A refresh and rebranding of our Cedars' Programme to bring more cohesion and equity across the various Cedars groups. Cedars continued to provide a range of weekly activities to help those aged over 50 with social, mental and physical stimulation. These activities aim to boost self-confidence, preventing cognitive decline, inspiring others, enabling recovery, promoting wellbeing and reducing stress/anxiety/isolation.



## **Shankill Parish Caring Association**

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### **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2023



*Members of the Cedars Walking Group out on the hills of Northern Ireland*

- Over 350 individuals enrolled during the year and approx. 250 per week attended activities such as Walking, Stretch & Relax, Badminton, Bridge, Bible Study, Pickleball and various other activities.
- We ran our first Tea Dances since the COVID outbreak bring back local residents of care homes and isolated people living at home. 25 attending this popular and sorely missed activity.



*Attendees at our first "post-covid" Tea Dance for Care Home residents and local older people*



## **Shankill Parish Caring Association**

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### **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2023

#### **PALMS DAY CENTRE**

Delivered under our service level agreement with The Southern Health and Social Care Trust (and supplemented each year by our own fundraising efforts), PALMs have supported up to 14 clients per day each Wednesday, Thursday and Friday for 48 weeks of the year. These clients are at high risk of social isolation as they have a range of physical and/or mental impairments. Each day during the year clients were transported to the Centre and welcomed by the staff/volunteer team. Clients were engaged in conversation and a tailored plan of physical/mental stimulation. They were also provided with morning tea and a nutritious healthy lunch.



**Staff and Client at Palms Day Centre**

Special events were also arranged for the clients during the year to add extra excitement and engagement. Examples include Therapy Donkey Day, Coronation Celebrations, Valentines Celebrations, Santa/Christmas Party, Easter party with Easter Rabbits and much more. Clients from Palms also won prizes at the local Lurgan Show for their craft activities.

#### **KIDZ PATCH DAY CARE**

Delivered in partnership with Kings Park Primary School, Kidz Patch is a core part of our services, delivering quality care for an average of 28 children per day (2022/2023) after school. This has been a highly challenging year for Kidz Patch with a significant financial loss. This has been due to the increase in working-from-home arrangements and the overall cost of childcare putting pressure on family budgets. This greatly reduced service demand in the early part of 22/23 although some shoots of recovery were seen as the year ended. Pressures on expenditure also contributed to the loss, especially energy costs and the mandatory rise in the living wage. To stabilize the financial performance of Kidz Patch, their sub-committee has taken the unprecedented step of raising fees by 10% and investing in an additional vehicle to offer collections from other local primary schools.

## **Shankill Parish Caring Association**

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## **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2023



***PSNI visit to Kidz Patch Playgroup***

During the school year a successful Playgroup service was also delivered for an average of 24 children per day, developing social skills and foundational learning prior to entering the school system.

## **Shankill Parish Caring Association**

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

### **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2023

#### **Financial Results**

At the end of the financial year the charity has assets of £1,874,298 (2022 - £1,952,147) and liabilities of £40,232 (2022 - £64,642). The net assets of the charity have decreased by £(53,439).

#### **Reserves Position and Policy**

The reserves position of the Charity at the end of the financial year is on note 12.2 to the accounts.

##### *Jethro Reserves:*

The trustees have confirmed £150,000 as the level of free reserves that the charity aims to have on an ongoing basis. The trustees believe this level of reserves is essential to cover running costs and redundancies should funding cease. This reserve policy is an integral part of the charity's planning, budget and forecasts.

##### *Kidz Patch Reserves:*

The trustees have confirmed £85,000 as the level of free reserves that Kidz Patch need to have on an ongoing basis. The trustees believe this level of reserves is essential to cover running costs and redundancies should trade fall. This reserve policy is an integral part of the charity's planning, budget and forecasts.



## **Shankill Parish Caring Association**

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

### **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2023

#### **Trustees**

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

Vivien Hannah Abernethy  
Rodney Beaumont  
Brian Richard Craig  
Ian Gibson  
Desmond John Gregg  
Mark Harvey  
Erin Kissick  
Patricia Bassett  
Celine McCready  
Sheelin McKeagney  
Alan Denver  
Kevin O'Hara  
Avril Stevenson  
Chris Stevenson  
Daphne Jones

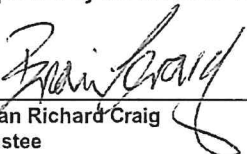
In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

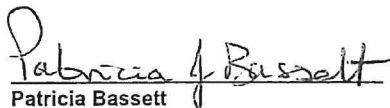
#### **Compliance with Sector-Wide Legislation and Standards**

The charity engages proactively with legislation, standards and codes which are developed for the sector. Shankill Parish Caring Association subscribes to and is compliant with the following:

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

Approved by the Board of Trustees on 2<sup>nd</sup> October 2023 and signed on its behalf by:

  
Brian Richard Craig  
Trustee

  
Patricia Bassett  
Trustee

## Shankill Parish Caring Association

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

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of Shankill Parish Caring Association for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

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

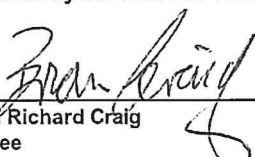
In preparing these financial statements, the trustees are required to:

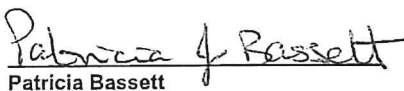
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect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

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 2<sup>nd</sup> of October and signed on its behalf by:

  
Brian Richard Craig  
Trustee

  
Patricia Bassett  
Trustee

## **Shankill Parish Caring Association**

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

# **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF SHANKILL PARISH CARING ASSOCIATION**

We have examined the financial statements of the charity for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

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

### **Basis of independent examiner's report**

We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

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



**Ciara Rooney**

For and on behalf of  
DALY PARK & COMPANY LTD  
Chartered Accountants  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland

**Date: 2 October 2023**

# Shankill Parish Caring Association

## STATEMENT OF FINANCIAL ACTIVITIES

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

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2023

|  | Notes | Unrestricted Funds |   | Restricted Funds |   | Endowment Funds |   | Total    |   | Unrestricted Funds |   | Restricted Funds |   | Endowment Funds |   | Total    |   |
|--|-------|--------------------|---|------------------|---|-----------------|---|----------|---|--------------------|---|------------------|---|-----------------|---|----------|---|
|  |       | 2023               | £ | 2023             | £ | 2023            | £ | 2023     | £ | 2022               | £ | 2022             | £ | 2022            | £ | 2022     | £ |
| Income                                       |       |                    |   |                  |   |                 |   |          |   |                    |   |                  |   |                 |   |          |   |
| Donations and legacies                       | 3.1   | 63,689             |   | 73,272           |   | -               |   | 136,961  |   | 109,437            |   | 68,328           |   | -               |   | 177,765  |   |
| Charitable activities                        |       |                    |   |                  |   |                 |   |          |   |                    |   |                  |   |                 |   |          |   |
| Income from internal programmes              | 3.2   | 186,471            |   | 34,976           |   | -               |   | 221,447  |   | 153,051            |   | 27,463           |   | -               |   | 180,514  |   |
| Other trading activities                     | 3.3   | 109,841            |   | -                |   | -               |   | 109,841  |   | 77,759             |   | -                |   | -               |   | 77,759   |   |
| Investments                                  | 3.4   | 640                |   | -                |   | -               |   | 640      |   | 191                |   | -                |   | -               |   | 191      |   |
| Other income                                 | 3.5   | 2,333              |   | -                |   | -               |   | 2,333    |   | 2,395              |   | -                |   | -               |   | 2,395    |   |
| Total incoming resources                     |       | 362,974            |   | 108,248          |   | -               |   | 471,222  |   | 342,833            |   | 95,791           |   | -               |   | 438,624  |   |
| Expenditure                                  |       |                    |   |                  |   |                 |   |          |   |                    |   |                  |   |                 |   |          |   |
| Raising funds                                | 4.1   | 115,116            |   | 2,645            |   | -               |   | 117,761  |   | 88,991             |   | 262              |   | -               |   | 89,253   |   |
| Charitable activities                        | 4.2   | 241,074            |   | 117,725          |   | 48,101          |   | 406,900  |   | 275,077            |   | 78,918           |   | 48,101          |   | 402,096  |   |
| Total Expenditure                            |       | 356,190            |   | 120,370          |   | 48,101          |   | 524,661  |   | 364,068            |   | 79,180           |   | 48,101          |   | 491,349  |   |
| Net income/(expenditure)                     |       | 6,784              |   | (12,122)         |   | (48,101)        |   | (53,439) |   | (21,235)           |   | 16,611           |   | (48,101)        |   | (52,725) |   |
| Transfers between funds                      |       | (10,682)           |   | 10,682           |   | -               |   | -        |   | 20,393             |   | (20,393)         |   | -               |   | -        |   |
| Net movement in funds for the financial year |       | (3,898)            |   | (1,440)          |   | (48,101)        |   | (53,439) |   | (842)              |   | (3,782)          |   | (48,101)        |   | (52,725) |   |

**Shankill Parish Caring Association**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)

**Reconciliation of funds**

Balances brought forward at 1 April 2022

**Balances carried forward at 31 March 2023**

| 12 | 282,580        | 2,605        | 1,602,320        | 1,887,505        | 283,422        | 6,387        | 1,650,421        | 1,940,230        |
|----|----------------|--------------|------------------|------------------|----------------|--------------|------------------|------------------|
|    | <u>278,682</u> | <u>1,165</u> | <u>1,554,219</u> | <u>1,834,066</u> | <u>282,580</u> | <u>2,605</u> | <u>1,602,320</u> | <u>1,887,505</u> |

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

## Shankill Parish Caring Association

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

Company Number: NI030661

### BALANCE SHEET

as at 31 March 2023

|   | Notes | 2023<br>£ | 2022<br>£ |
|---|-------|-----------|-----------|
| <b>Fixed Assets</b>                                   |       |           |           |
| Tangible assets                                       | 9     | 1,613,751 | 1,663,987 |
| <b>Current Assets</b>                                 |       |           |           |
| Debtors   | 10    | 49,584    | 29,216    |
| Cash at bank and in hand                              |       | 210,963   | 258,944   |
|   |       | 260,547   | 288,160   |
| <b>Creditors: Amounts falling due within one year</b> | 11    | (40,232)  | (64,642)  |
| <b>Net Current Assets</b>                             |       | 220,315   | 223,518   |
| <b>Total Assets less Current Liabilities</b>          |       | 1,834,066 | 1,887,505 |
| <b>Funds</b>  |       |           |           |
| Endowment funds                                       |       | 1,554,219 | 1,602,320 |
| Income funds:   |       |           |           |
| Restricted funds                                      |       | 1,165     | 2,605     |
| Unrestricted designated funds                         |       | 67,128    | 65,199    |
| General fund (unrestricted)                           |       | 211,554   | 217,381   |
| <b>Total funds</b>                                    | 12    | 1,834,066 | 1,887,505 |

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

For the financial year ended 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

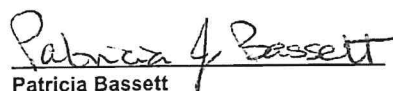
The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

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

Approved by the Board of Trustees and authorised for issue on 2<sup>nd</sup> October and signed on its behalf by

  
Brian Richard Craig  
Trustee

  
Patricia Bassett  
Trustee

# **Shankill Parish Caring Association**

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

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2023

### **1. GENERAL INFORMATION**

Shankill Parish Caring Association is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is The Jethro Centre, 6 Flush Place, Lurgan, Craigavon, Co. Armagh, BT66 7DT, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

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

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

#### **Basis of preparation**

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

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

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Fund accounting**

The following are the categories of funds maintained:

##### **Restricted funds**

Restricted funds represent the monies held by the charity that must be spent on specified expenses.

##### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

##### **Endowment funds**

The Building Fund represents the release of the restricted grants to the unrestricted reserves of the charity. This is due to their potential claw back reducing each year in line with the grant's original letters of offer.

##### **Income**

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

# Shankill Parish Caring Association

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

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

### Expenditure

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

### Tangible fixed assets and depreciation

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

|                                  |   |  |
|----------------------------------|---|--|
| Land and buildings freehold      | - | 2% Straight line                             |
| Plant and machinery              | - | 15% Reducing Balance                         |
| Fixtures, fittings and equipment | - | 20% Reducing Balance and 33.3% Straight line |
| Motor vehicles                   | - | 25% Straight line                            |

### Debtors

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

### Cash at bank and in hand

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

### Taxation

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

Any surpluses made by the charity in the financial year are used for charitable purposes which are exempt from taxation by HM Revenue & Customs.

## 3 INCOME

| 3.1 | DONATIONS AND LEGACIES         | Unrestricted Funds<br>£ | Restricted Funds<br>£ | 2023<br>£      | 2022<br>£      |
|-----|--------------------------------|-------------------------|-----------------------|----------------|----------------|
|     | SH & SCT                       | -                       | 68,224                | 68,224         | 65,638         |
|     | ABC Council                    | 9,200                   | -                     | 9,200          | 9,331          |
|     | Covid Support Grants           | -                       | -                     | -              | 49,834         |
|     | Community Relations Council    | 34,363                  | -                     | 34,363         | 34,248         |
|     | Other Grants & Donations       | 20,126                  | 5,048                 | 25,174         | 18,714         |
|     |                                | <u>63,689</u>           | <u>73,272</u>         | <u>136,961</u> | <u>177,765</u> |
| 3.2 | CHARITABLE ACTIVITIES          | Unrestricted Funds<br>£ | Restricted Funds<br>£ | 2023<br>£      | 2022<br>£      |
|     | Contributions to running costs | 20,054                  | -                     | 20,054         | 14,686         |
|     | Enrolments                     | 3,886                   | -                     | 3,886          | 4,026          |
|     | Parents Contributions          | 162,531                 | -                     | 162,531        | 134,339        |
|     | Walkers Holiday Monies         | -                       | 21,045                | 21,045         | 15,056         |
|     | Cedars Subscriptions           | -                       | 10,502                | 10,502         | 8,887          |
|     | Palms Contributions            | -                       | 3,429                 | 3,429          | 3,520          |
|     |                                | <u>186,471</u>          | <u>34,976</u>         | <u>221,447</u> | <u>180,514</u> |



# Shankill Parish Caring Association

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

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

|     |                                |                   |                         |                       |           |           |
|-----|--------------------------------|-------------------|-------------------------|-----------------------|-----------|-----------|
| 3.3 | OTHER TRADING ACTIVITIES       |                   | Unrestricted Funds<br>£ | Restricted Funds<br>£ | 2023<br>£ | 2022<br>£ |
|     | Room Hire                      |                   | 100,700                 | -                     | 100,700   | 75,382    |
|     | Equipment & Bus Hire           |                   | 843                     | -                     | 843       | 78        |
|     | Catering Income                |                   | 8,298                   | -                     | 8,298     | 2,299     |
|     |                                |                   | 109,841                 | -                     | 109,841   | 77,759    |
| 3.4 | INVESTMENTS                    |                   | Unrestricted Funds<br>£ | Restricted Funds<br>£ | 2023<br>£ | 2022<br>£ |
|     | Investments                    |                   | 640                     | -                     | 640       | 191       |
| 3.5 | OTHER INCOME                   |                   | Unrestricted Funds<br>£ | Restricted Funds<br>£ | 2023<br>£ | 2022<br>£ |
|     | Biomass/Solar Income           |                   | 2,333                   | -                     | 2,333     | 2,395     |
| 4.  | EXPENDITURE                    |                   |                         |                       |           |           |
| 4.1 | RAISING FUNDS                  | Direct Costs<br>£ | Other Costs<br>£        | Support Costs<br>£    | 2023<br>£ | 2022<br>£ |
|     | Catering Charges               | 8,470             | -                       | -                     | 8,470     | 4,466     |
|     | Building Running costs         | 106,156           | -                       | -                     | 106,156   | 81,330    |
|     | Bus Costs                      | 3,135             | -                       | -                     | 3,135     | 3,457     |
|     |                                | 117,761           | -                       | -                     | 117,761   | 89,253    |
| 4.2 | CHARITABLE ACTIVITIES          | Direct Costs<br>£ | Other Costs<br>£        | Support Costs<br>£    | 2023<br>£ | 2022<br>£ |
|     | Costs of Charitable Activities | (150)             | 53,234                  | 353,816               | 406,900   | 402,096   |

# Shankill Parish Caring Association

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

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

### 5. ANALYSIS OF SUPPORT COSTS

|                                   | 2023<br>£      | 2022<br>£      |
|-----------------------------------|----------------|----------------|
| Depreciation                      | 50,236         | 51,178         |
| Salaries, wages and related costs | 291,597        | 282,441        |
| General office costs              | 7,046          | 11,897         |
| Accountancy/Consultancy fees      | 4,937          | 4,988          |
|                                   | <u>353,816</u> | <u>350,504</u> |

### 6. NET INCOME

|   | 2023<br>£ | 2022<br>£       |
|---|-----------|-----------------|
| <b>Net Income is stated after charging/(crediting):</b> |           |                 |
| Depreciation of tangible assets                         | 50,236    | 51,178          |
| Grants receivable received                              | -         | (15,821)        |
|   | <u>-</u>  | <u>(15,821)</u> |

### 7. INVESTMENT AND OTHER INCOME

|                      | 2023<br>£    | 2022<br>£     |
|----------------------|--------------|---------------|
| CJRS Grants received | -            | 15,821        |
| RHI/ROCS Income      | 2,333        | 2,395         |
| Bank interest        | 640          | 191           |
|                      | <u>2,973</u> | <u>18,407</u> |

### 8. EMPLOYEES AND REMUNERATION

#### Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

|           | 2023<br>Number | 2022<br>Number |
|-----------|----------------|----------------|
| Employees | <u>20</u>      | <u>20</u>      |

The staff costs comprise:

|                    | 2023<br>£      | 2022<br>£      |
|--------------------|----------------|----------------|
| Wages and salaries | 286,356        | 276,389        |
| Pension costs      | 4,178          | 4,229          |
|                    | <u>290,534</u> | <u>280,618</u> |

# Shankill Parish Caring Association

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

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

### 9. TANGIBLE FIXED ASSETS

|                               | Land and<br>buildings<br>freehold<br>£ | Plant and<br>machinery<br>£ | Fixtures,<br>fittings and<br>equipment<br>£ | Motor<br>vehicles<br>£ | Total<br>£       |
|-------------------------------|--|-----------------------------|---|------------------------|------------------|
| <b>Cost</b>                   |  |                             |   |                        |                  |
| At 31 March 2023              | 2,405,027                              | 15,766                      | 140,967                                     | 28,000                 | 2,589,760        |
| <b>Depreciation</b>           |  |                             |   |                        |                  |
| At 1 April 2022               | 753,828                                | 7,330                       | 136,615                                     | 28,000                 | 925,773          |
| Charge for the financial year | 48,101                                 | 1,265                       | 870   | -                      | 50,236           |
| At 31 March 2023              | 801,929                                | 8,595                       | 137,485                                     | 28,000                 | 976,009          |
| <b>Net book value</b>         |  |                             |   |                        |                  |
| At 31 March 2023              | <u>1,603,098</u>                       | <u>7,171</u>                | <u>3,482</u>                                | <u>-</u>               | <u>1,613,751</u> |
| At 31 March 2022              | <u>1,651,199</u>                       | <u>8,436</u>                | <u>4,352</u>                                | <u>-</u>               | <u>1,663,987</u> |

### 10. DEBTORS

|                                | 2023<br>£     | 2022<br>£     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 31,337        | 14,960        |
| Prepayments and accrued income | 18,247        | 14,256        |
|                                | <u>49,584</u> | <u>29,216</u> |

### 11. CREDITORS

Amounts falling due within one year

|                                    | 2023<br>£     | 2022<br>£     |
|------------------------------------|---------------|---------------|
| Bank overdrafts                    | 5,585         | 15,814        |
| Trade creditors                    | 8,048         | 7,654         |
| Taxation and social security costs | 7,689         | 21,461        |
| Accruals and deferred income       | 18,910        | 19,713        |
|                                    | <u>40,232</u> | <u>64,642</u> |

### 12. FUNDS

#### 12.1 RECONCILIATION OF MOVEMENT IN FUNDS

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | Total<br>Funds<br>£ |
|------------------------------------|----------------------------|--------------------------|-------------------------|---------------------|
| At 1 April 2021                    | 283,422                    | 6,387                    | 1,650,421               | 1,940,230           |
| Movement during the financial year | (842)                      | (3,782)                  | (48,101)                | (52,725)            |
| At 31 March 2022                   | 282,580                    | 2,605                    | 1,602,320               | 1,887,505           |
| Movement during the financial year | (3,898)                    | (1,440)                  | (48,101)                | (53,439)            |
| At 31 March 2023                   | <u>278,682</u>             | <u>1,165</u>             | <u>1,554,219</u>        | <u>1,834,066</u>    |

# Shankill Parish Caring Association

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

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

### 12.2 ANALYSIS OF MOVEMENTS ON FUNDS

|                           | Balance<br>1 April<br>2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | Balance<br>31 March<br>2023<br>£ |
|---------------------------|---------------------------------|----------------|------------------|------------------------------------|----------------------------------|
| <b>Endowment funds</b>    |                                 |                |                  |                                    |                                  |
| Building Fund             | 1,602,320                       | -              | 48,101           | -                                  | 1,554,219                        |
| <b>Restricted funds</b>   |                                 |                |                  |                                    |                                  |
| Executive Office          | -                               | 4,608          | 4,609            | 1                                  | -                                |
| Cedars/Walkers            | -                               | 31,647         | 28,959           | (2,688)                            | -                                |
| Palms                     | -                               | 71,993         | 82,513           | 10,520                             | -                                |
| Friendship                | 1,165                           | -              | -                | -                                  | 1,165                            |
| Funded Projects           | 1,440                           | -              | 4,289            | 2,849                              | -                                |
|                           | 2,605                           | 108,248        | 120,370          | 10,682                             | 1,165                            |
| <b>Unrestricted funds</b> |                                 |                |                  |                                    |                                  |
| Kidz Patch                | 62,544                          | 162,531        | 159,284          | 1,337                              | 67,128                           |
| Unrestricted General      | 220,036                         | 200,443        | 196,906          | (12,019)                           | 211,554                          |
|                           | 282,580                         | 362,974        | (356,190)        | (10,682)                           | 278,682                          |
| <b>Total funds</b>        | <b>1,887,505</b>                | <b>471,222</b> | <b>524,661</b>   | <b>-</b>                           | <b>1,834,066</b>                 |

#### Jethro Reserves

The trustees have confirmed £150,000 as the level of free reserves that the charity aims to have on an ongoing basis. The trustees believe this level of reserves is essential to cover running costs and redundancies should funding cease. This reserve policy is an integral part of the charity's planning, budget and forecasts. As shown above the Jethro reserves are £211,554. This is made up as follows:

Cash at bank: £145,566

Assets: £50,722

Debtors: £46,951

Creditors: £ (31,685)

#### Kidz Patch Reserves

The trustees have confirmed £85,000 as the level of free reserves that Kidz Patch need to have on an ongoing basis. The trustees believe this level of reserves is essential to cover running costs and redundancies should trade fall. This reserve policy is an integral part of the charity's planning, budget and forecasts. As shown above the Kidz Patch reserves are £67,128. This is made up as follows:

Cash at bank: £59,813

Assets: £7,652

Debtors: £7,875

Creditors: £ (8,212)

### 13. STATUS

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

The liability of the members is limited.

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

## **Shankill Parish Caring Association**

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

### **NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2023

#### **14. CONTINGENT LIABILITIES**

During the construction of the charity's premises, large amounts were raised from various Government Bodies and other funders. These grants included clauses where the grants could become repayable within 10 to 25 years of the completion of the building work in the event that the building is sold, or the charity is wound up.

#### **15. POST-BALANCE SHEET EVENTS**

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