

Ashton Community Trust

Northern Ireland · Charity number 104639

Details

Known as	ACT
Status	Received
Company number	34595
Registered	2016-02-08
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Ashton Community Trust Ashton Centre 5 Churchill Street Belfast BT15 2bp BT15 2BP
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Website	www.ashtoncentre.com

Activities

Purposes: The Charity's objects ("Objects") are specifically restricted to the following:- To promote the benefit of the inhabitants of North Belfast and its environs (the "area of benefit") without distinction of sex, sexual orientation, age, race, ethnicity, or political, religious or other opinion by associating with the statutory authorities, voluntary and community organisations and inhabitants in a common effort to: (a) advance community development by providing facilities and amenities for, and support and assistance to, community and voluntary groups and organisations; (b) advance health and well-being; (c) relieve poverty; (d) advance education; (e) relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; (f) advance the arts, culture and heritage; (g) provide facilities 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; (h) promote religious and racial harmony, equality and diversity.

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

How the charity works: Advice/advocacy/information,Community development,Counselling/support,Disability,Economic development,Education/training,Grant making,Playgroup/after schools,Relief of poverty,Urban development,Welfare/benevolent,Youth development

Who the charity helps: Addictions (drug/solvent/alcohol abuse),Adult training,Asylum seekers/refugees,Children (5-13 year olds),Community safety/crime prevention,Ethnic minorities,Ex-offenders and prisoners,General public,Interface communities,Learning disabilities,Men,Mental health,Older people,Parents,Preschool (0-5 year olds),Specific areas of deprivation,Unemployed/low income,Victim support,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,178,090	£5,996,873	£-971,884	146

Trustees

Name	Role	Appointed
John Loughran		
John O'hagan		
Katie Murphy		
Mr Anthony Kerr		
Ms Lisa Graham		
Noelle Collins		

Accounts

ASHTON COMMUNITY TRUST

GROUP STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	88,952	4,490	93,442	19,974
Income from charitable activities	7	2,414,010	3,565,872	5,979,882	4,762,256
Other trading activities	4	6,025	-	6,025	8,187
Investments	5	89,701	-	89,701	61,333
Other income	6	28	9,012	9,040	54,347
Total income		2,598,716	3,579,374	6,178,090	4,906,097
<u>Expenditure on:</u>					
Expenditure from charitable activities	8	2,335,326	3,533,007	5,868,333	5,074,577
Other	13	128,540	-	128,540	134,433
Total expenditure		2,463,866	3,533,007	5,996,873	5,209,010
Net incoming/(outgoing) resources before transfers		134,850	46,367	181,217	(302,913)
Gross transfers between funds		(34,980)	34,980	-	-
Net income/(expenditure) for the year/ Net movement in funds		99,870	81,347	181,217	(302,913)
Fund balances at 1 April 2024		1,988,126	206,105	2,194,231	2,497,144
Fund balances at 31 March 2025		2,087,996	287,452	2,375,448	2,194,231

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ASHTON COMMUNITY TRUST

GROUP STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	8,955	11,019	19,974
Income from charitable activities	7	2,081,447	2,680,809	4,762,256
Other trading activities	4	8,187	-	8,187
Investments	5	61,333	-	61,333
Other income	6	9,281	45,066	54,347
Total income		2,169,203	2,736,894	4,906,097
<u>Expenditure on:</u>				
Expenditure from charitable activities	8	2,243,025	2,831,552	5,074,577
Other	13	134,433	-	134,433
Total expenditure		2,377,458	2,831,552	5,209,010
Net incoming/(outgoing) resources before transfers		(208,255)	(94,658)	(302,913)
Gross transfers between funds		(46,544)	46,544	-
Net income/(expenditure) for the year/ Net movement in funds		(254,799)	(48,114)	(302,913)
Fund balances at 1 April 2023		2,242,925	254,219	2,497,144
Fund balances at 31 March 2024		1,988,126	206,105	2,194,231

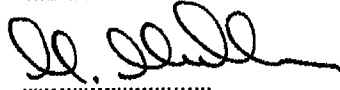
ASHTON COMMUNITY TRUST

GROUP BALANCE SHEET

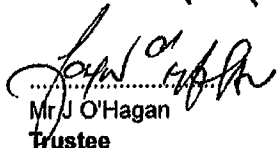
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		473,215		499,500
Current assets					
Debtors	16	1,280,286		1,053,627	
Cash at bank and in hand		1,593,831		1,166,643	
		<u>2,874,117</u>		<u>2,220,270</u>	
Creditors: amounts falling due within one year	17	<u>(971,884)</u>		<u>(398,082)</u>	
Net current assets			1,902,233		1,822,188
Total assets less current liabilities			2,375,448		2,321,688
Provisions for liabilities			-		(127,457)
Net assets			<u>2,375,448</u>		<u>2,194,231</u>
Income funds					
Restricted funds	21		287,452		206,105
<u>Unrestricted funds</u>					
Designated funds	22	1,244,843		1,270,194	
General unrestricted funds		<u>843,153</u>		<u>717,932</u>	
			2,087,996		1,988,126
			<u>2,375,448</u>		<u>2,194,231</u>

The financial statements were approved by the Trustees on 20/11/25



Mr M Mullan
Trustee


Mr J O'Hagan
Trustee

Company registration number NI034595

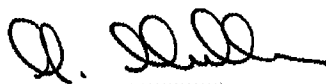
ASHTON COMMUNITY TRUST

CHARITY BALANCE SHEET

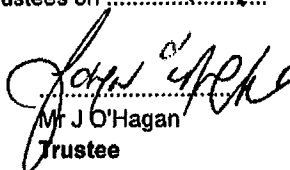
AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	15		457,736		483,087
Current assets					
Debtors	16	1,270,571		1,038,582	
Cash at bank and in hand		1,442,349		1,081,154	
		2,712,920		2,119,736	
Creditors: amounts falling due within one year	17	(954,477)		(382,709)	
Net current assets			1,758,443		1,737,027
Total assets less current liabilities			2,216,179		2,220,114
Provisions for liabilities			-		(127,457)
Net assets			2,216,179		2,092,657
Income funds					
Restricted funds	21		188,146		144,225
<u>Unrestricted funds</u>					
Designated funds	22	1,244,843		1,270,194	
General unrestricted funds		783,190		678,238	
			2,028,033		1,948,432
			2,216,179		2,092,657

The financial statements were approved by the Trustees on 20/11/25.



Mr M Mullan
Trustee



Mr J O'Hagan
Trustee

Company Registration No. NI034595

ASHTON COMMUNITY TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	27		361,646		370,021
Investing activities					
Purchase of tangible fixed assets		(24,159)		(25,504)	
Investment income received		89,701		61,333	
Net cash generated from investing activities			65,542		35,829
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			427,188		405,850
Cash and cash equivalents at beginning of year			1,166,643		760,793
Cash and cash equivalents at end of year			1,593,831		1,166,643

ASHTON COMMUNITY TRUST

CHARITY STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	27		291,429		375,815
Investing activities					
Purchase of tangible fixed assets		(19,935)		(24,044)	
Investment income received		89,701		61,333	
Net cash generated from investing activities			69,766		37,289
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			361,195		413,104
Cash and cash equivalents at beginning of year			1,081,154		668,050
Cash and cash equivalents at end of year			1,442,349		1,081,154

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Ashton Community Trust is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ashton Centre, 5 Churchill Street, Belfast, BT15 2BP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The financial statements consolidate the accounts of Ashton Community Trust and its subsidiary undertakings ('subsidiary').

The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

The income and expenditure account for the year dealt with in the accounts of the charity was net income of £123,522 (2024 - net expenditure £317,786).

1.2 Going concern

These financial statements have been prepared on the going concern basis. The trustees confirm that, in their opinion, the organisation is a going concern. The trustees are satisfied that, should it be necessary, the organisation can be duly right-sized to enable it to continue in operational existence for the foreseeable future.

The group has fund balances at the balance sheet date of £2,375,448 and adequate resources to continue to meet its obligations for at least the next 12 months. Taking all factors into consideration, at the time of approving the financial statements, the trustees have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	15%-25% reducing balance and 25% straight line
Computers	25% reducing balance

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Fixed Assets

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

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

Restricted and Unrestricted Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The allocation of funds is based on the interpretation of grants and donations received.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	88,952	4,490	93,442	8,955	11,019	19,974

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading activity income: other	6,025	8,187

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable and investment income	81,290	52,922
Rental income	8,411	8,411
	89,701	61,333

6 Other income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Other income	28	9,012	9,040	9,281	45,066	54,347

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

7 Income from charitable activities

	Victims & Mental Health Services 2025 £	Training & Employment Services 2025 £	Childcare & Family Support 2025 £	Youth Development Programmes 2025 £	Community Development Programmes 2025 £	Other Projects 2025 £	Total 2025 £	Total 2024 £
Charitable activities	1,713,222	1,167,644	1,471,199	750,314	294,786	582,717	5,979,882	4,762,256
Analysis by fund								
Unrestricted funds	636,368	153,601	1,263,825	82,820	3,353	274,043	2,414,010	2,081,447
Restricted funds	1,076,854	1,014,043	207,374	667,494	291,433	308,674	3,565,872	2,680,809
	1,713,222	1,167,644	1,471,199	750,314	294,786	582,717	5,979,882	4,762,256
Performance related grants								
Victims & Survivors Service	1,126,311	-	-	-	-	-	1,126,311	660,325
Belfast Health & Social Care Trust	586,911	-	204,152	-	7,371	-	798,434	712,564
Department for Communities	-	38,008	119,774	8,687	191,141	-	357,610	198,903
Department for the Economy	-	-	558	-	-	-	558	558
Belfast City Council	-	-	2,500	1,999	76,713	-	81,212	108,382
Childcare Fees	-	-	1,054,141	-	-	-	1,054,141	1,067,119
Education Authority	-	-	-	273,921	-	-	273,921	287,742
Big Lottery Fund	-	-	-	127,301	-	-	127,301	183,608
TEO	-	-	-	-	-	109,020	109,020	196,044
Other	-	1,129,636	90,074	338,406	19,561	473,697	2,051,374	1,347,011
	1,713,222	1,167,644	1,471,199	750,314	294,786	582,717	5,979,882	4,762,256

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Income from charitable activities

For the year ended 31 March 2024

	Victims & Mental Health Services £	Training & Employment Services £	Childcare & Family Support £	Youth Development Programmes £	Community Development Programmes £	Other Projects £	Total 2024 £
Charitable activities	1,435,144	669,464	1,357,278	862,138	128,836	309,396	4,762,256
Analysis by fund							
Unrestricted funds	580,276	76,000	1,169,240	94,109	1,867	159,955	2,081,447
Restricted funds	854,868	593,464	188,038	768,029	126,969	149,441	2,680,809
	1,435,144	669,464	1,357,278	862,138	128,836	309,396	4,762,256
Performance related grants							
Victims & Survivors Service	660,325	-	-	-	-	-	660,325
Belfast Health & Social Care Trust	536,151	-	176,413	-	-	-	712,564
Department for Communities	-	31,353	113,188	18,967	35,395	-	198,903
Department for the Economy	-	-	558	-	-	-	558
Belfast City Council	-	-	-	84,758	23,624	-	108,382
Childcare Fees	-	-	1,067,119	-	-	-	1,067,119
Education Authority	-	-	-	287,742	-	-	287,742
Big Lottery Fund	-	-	-	123,898	59,710	-	183,608
TEO	196,044	-	-	-	-	-	196,044
Other	42,624	638,111	-	346,773	10,107	309,396	1,347,011
	1,435,144	669,464	1,357,278	862,138	128,836	309,396	4,762,256

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure from charitable activities

	Victims & Mental Health Services	Training & Employment Services	Childcare & Family Support Programmes	Youth Development Programmes	Community Development Programmes	Other Projects	Total	Total
	2025	2025	2025	2025	2025	2025	2025	2024
	£	£	£	£	£	£	£	£
Staff costs	648,454	711,037	1,132,730	442,768	61,886	487,190	3,484,065	3,144,422
Depreciation and impairment	16,698	5,277	9,824	7,780	1,870	8,996	50,445	53,080
Rent & rates	50,190	4,449	55,867	176,500	1,525	46,162	334,693	135,885
Heat, light & power	19,362	1,309	31,910	12,844	550	17,841	83,816	119,588
Counselling & therapeutic supervisions	345,967	-	-	-	-	-	345,967	89,120
Training delivery costs	55,829	286,393	-	3,393	153,766	72,765	572,146	459,179
Other costs	361,317	70,741	91,294	127,281	71,528	275,040	997,201	1,073,303
	<u>1,497,817</u>	<u>1,079,206</u>	<u>1,321,625</u>	<u>770,566</u>	<u>291,125</u>	<u>907,994</u>	<u>5,868,333</u>	<u>5,074,577</u>
	<u>1,497,817</u>	<u>1,079,206</u>	<u>1,321,625</u>	<u>770,566</u>	<u>291,125</u>	<u>907,994</u>	<u>5,868,333</u>	<u>5,074,577</u>
Analysis by fund								
Unrestricted funds	416,420	58,633	1,124,062	69,802	1,712	664,697	2,335,326	2,243,025
Restricted funds	1,081,397	1,020,573	197,563	700,764	289,413	243,297	3,533,007	2,831,552
	<u>1,497,817</u>	<u>1,079,206</u>	<u>1,321,625</u>	<u>770,566</u>	<u>291,125</u>	<u>907,994</u>	<u>5,868,333</u>	<u>5,074,577</u>

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure from charitable activities

For the year ended 31 March 2024

	Victims & Mental Health Services £	Training & Employment Services £	Childcare & Family Support £	Youth Development Programmes £	Community Development Programmes £	Other Projects £	Total 2024 £
Staff costs	619,214	596,192	1,226,614	444,215	142,111	116,076	3,144,422
Depreciation and impairment	17,143	5,516	17,076	8,855	1,990	2,500	53,080
Rent & rates	45,891	18,514	55,848	7,737	3,339	4,556	135,885
Heat, light & power	15,651	5,336	39,746	30,726	19,738	8,391	119,588
Counselling & therapeutic supervisions	89,120	-	-	-	-	-	89,120
Training delivery costs	59,819	27,859	126	289,338	-	82,037	459,179
Other costs	546,391	78,382	101,903	133,872	16,590	196,165	1,073,303
	<u>1,393,229</u>	<u>731,799</u>	<u>1,441,313</u>	<u>914,743</u>	<u>183,768</u>	<u>409,725</u>	<u>5,074,577</u>
	<u>1,393,229</u>	<u>731,799</u>	<u>1,441,313</u>	<u>914,743</u>	<u>183,768</u>	<u>409,725</u>	<u>5,074,577</u>
Analysis by fund							
Unrestricted funds	486,854	144,330	1,248,611	150,475	16,590	196,165	2,243,025
Restricted funds	906,375	587,469	192,702	764,268	167,178	213,560	2,831,552
	<u>1,393,229</u>	<u>731,799</u>	<u>1,441,313</u>	<u>914,743</u>	<u>183,768</u>	<u>409,725</u>	<u>5,074,577</u>

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	4,200	4,050
Depreciation of owned tangible fixed assets	50,445	53,080
Loss on disposal of tangible fixed assets	-	6,976
	<u> </u>	<u> </u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2025	2024
	£	£

Audit of the charity's annual accounts	4,200	4,050
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Other services to the group

Audit of the charity's subsidiary	3,900	3,780
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Total audit fees	8,100	7,830
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12 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
146	142

Employment costs	2025	2024
	£	£

Wages and salaries	3,031,715	2,754,281
Social security costs	253,401	210,324
Other pension costs	198,949	179,817

<u>3,484,065</u>	<u>3,144,422</u>
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The number of employees whose annual remuneration was more than £60,000 is as follows:

2025	2024
Number	Number
1	1

£60,001 to £70,000

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	258,426	254,100

13 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	-	6,976
Exceptional costs	128,540	127,457
	128,540	134,433

Exceptional costs relate to legal and professional fees incurred in the current and prior year that are not expected to recur.

14 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
Group	£	£	£	£
Cost				
At 1 April 2024	564,898	198,383	168,342	931,623
Additions	-	18,341	5,818	24,159
At 31 March 2025	564,898	216,724	174,160	955,782
Depreciation and impairment				
At 1 April 2024	252,494	86,375	93,253	432,122
Depreciation charged in the year	11,298	20,121	19,026	50,445
At 31 March 2025	263,792	106,496	112,279	482,567
Carrying amount				
At 31 March 2025	301,106	110,228	61,881	473,215
At 31 March 2024	312,404	112,007	75,089	499,500

Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
Charity	£	£	£	£
Cost				
At 1 April 2024	564,898	151,762	168,342	885,002
Additions	-	14,117	5,818	19,935
At 31 March 2025	564,898	165,879	174,160	904,937
Depreciation and impairment				
At 1 April 2024	252,494	56,167	93,253	401,914
Depreciation charged in the year	11,298	14,963	19,026	45,287
At 31 March 2025	263,792	71,130	112,279	447,201
Carrying amount				
At 31 March 2025	301,106	94,749	61,881	457,736
At 31 March 2024	312,404	95,595	75,089	483,088

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Group		
Trade debtors	28,990	16,521
Other debtors	789,131	788,244
Prepayments and accrued income	462,165	248,862
	<u>1,280,286</u>	<u>1,053,627</u>
Charity		
Trade debtors	28,990	16,522
Other debtors	797,447	788,244
Prepayments and accrued income	444,134	233,816
	<u>1,270,571</u>	<u>1,038,582</u>

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Group		
Other taxation and social security	58,391	51,193
Deferred income	273,240	78,244
Trade creditors	203,265	130,565
Other creditors	36,519	42,187
Accruals	400,469	95,893
	<u>971,884</u>	<u>398,082</u>
Charity		
Other taxation and social security	58,391	51,193
Deferred income	273,240	78,244
Trade creditors	202,480	131,687
Other creditors	35,229	38,206
Accruals	385,137	83,379
	<u>954,477</u>	<u>382,709</u>

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Deferred income

	2025 £	2024 £
Other deferred income	273,240	78,244

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	273,240	78,244
Movements in the year:		
Deferred income at 1 April 2024	78,244	163,436
Released from previous periods	(78,244)	(163,436)
Resources deferred in the year	273,240	78,244
Deferred income at 31 March 2025	273,240	78,244

19 Provisions for liabilities

	2025 £	2024 £
Claim	-	127,457
At 1 April 2024		127,457
Utilisation of provision		(127,457)
At 31 March 2025		-

20 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	198,949	179,817

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

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

21 Restricted funds

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

	Movement in funds				Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Group									
Victims & Mental Health Services	37,926	854,868	(906,375)	51,507	37,926	1,076,854	(1,081,397)	12,281	45,664
Training & Employment Services	-	593,464	(587,470)	-	5,994	1,014,043	(1,020,573)	536	-
Childcare & Family Support Services	3,220	188,038	(192,702)	1,444	-	207,374	(197,563)	-	9,811
Youth Development Programmes	16,932	768,029	(764,267)	68,690	89,384	667,494	(700,764)	9,586	65,700
Community Development Programmes	114,655	126,969	(167,179)	(74,445)	-	291,433	(289,413)	9,450	11,470
Other Projects	81,486	205,526	(213,559)	(652)	72,801	322,176	(243,297)	3,127	154,807
	<u>254,219</u>	<u>2,736,894</u>	<u>(2,831,552)</u>	<u>46,544</u>	<u>206,105</u>	<u>3,579,374</u>	<u>(3,533,007)</u>	<u>34,980</u>	<u>287,452</u>
Charity									
Victims & Mental Health Services	37,926	854,868	(906,375)	51,507	37,926	1,076,854	(1,081,399)	12,281	45,662
Training & Employment Services	-	593,464	(587,470)	-	5,994	1,014,043	(1,020,573)	536	-
Childcare & Family Support Services	3,220	188,038	(192,702)	1,444	-	207,374	(197,563)	-	9,811
Youth Development Programmes	41,849	632,612	(646,957)	-	27,504	461,669	(451,342)	3,565	41,396
Community Development Programmes	35,105	126,969	(167,179)	5,105	-	291,433	(289,413)	9,450	11,470
Other Projects	80,834	205,526	(213,559)	-	72,801	322,176	(318,297)	3,127	79,807
	<u>198,934</u>	<u>2,601,477</u>	<u>(2,714,242)</u>	<u>58,056</u>	<u>144,225</u>	<u>3,373,549</u>	<u>(3,358,587)</u>	<u>28,959</u>	<u>188,146</u>

See note 23 for explanatory notes to the funds.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Designated funds - Charity and Group

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

	Balance at 1 April 2023 £	Transfers £	Balance at 1 April 2024 £	Transfers £	Balance at 31 March 2025 £
Fixed asset reserve	513,947	(30,860)	483,087	(25,351)	457,736
Programme related investment	1,017,229	(230,122)	787,107	-	787,107
	<u>1,531,176</u>	<u>(260,982)</u>	<u>1,270,194</u>	<u>(25,351)</u>	<u>1,244,843</u>

See note 23 for explanatory notes to the funds.

23 Explanatory notes to the funds

General unrestricted funds

These funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds

Fixed asset reserve is equivalent to the net book value of the charity's fixed assets that are used in furtherance of the charity's activities.

Programme related investment represents a loan to Ashton Centre Development Limited. Although this investment generates some financial return, its primary motivation is not financial but the actual furtherance of the charity's objects, given the commonality of many of the objectives of both charities.

Restricted funds

Victims & Mental Health Services receive funding from the Victims and Survivors Service towards staff costs and delivering a wide range of activities such as talking therapies, complementary therapies and social support.

Training & Employment Services receives funding from the Department for Communities to deliver an 'Essential Skills' (English, Maths, ICT) programme.

Childcare & Family Support Services receives funding towards Kinderkids staffing from the Department for Communities and the Pathway Fund.

New Lodge Youth Club receives a number of grants from the Education Authority tackling a range of societal issues.

Community Development receives funding from the Community Relations Council and the Department for Communities.

Transfers

During the year, there were transfers from unrestricted funds to restricted funds to cover overspends in certain projects.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

24 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Group				
Fund balances at 31 March 2025 are represented by:				
Tangible assets	460,846	12,369	473,215	499,500
Current assets/(liabilities)	1,627,150	275,083	1,902,233	1,822,188
Provisions	-	-	-	(127,457)
	<u>2,087,996</u>	<u>287,452</u>	<u>2,375,448</u>	<u>2,194,231</u>
Charity				
Fund balances at 31 March 2025 are represented by:				
Tangible assets	457,736	-	457,736	483,087
Current assets/(liabilities)	1,570,297	188,146	1,758,443	1,737,027
Provisions	-	-	-	(127,457)
	<u>2,028,033</u>	<u>188,146</u>	<u>2,216,179</u>	<u>2,092,657</u>

25 Financial commitments, guarantees and contingent liabilities

As standard with grant income, a portion of grants received may become repayable if the charitable company fails to comply with the terms of the letter of offer.

26 Related party transactions

The charity was under the control of the Board of Directors throughout the current and previous period. There are no material related party transactions or balances during either year or at either year end such as are required to be disclosed.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

27	Cash generated from operations	2025	2024
		£	£
Group			
Surplus for the year		181,217	(302,913)
Adjustments for:			
Investment income recognised in statement of financial activities		(89,701)	(61,333)
(Gain)/loss on disposal of tangible fixed assets		-	6,976
Depreciation and impairment of tangible fixed assets		50,445	53,080
Movements in working capital:			
(Increase)/decrease in debtors		(226,660)	618,752
Increase in creditors		378,806	13,194
Increase/(decrease) in provisions		(127,457)	127,457
Increase/(decrease) in deferred income		194,996	(85,192)
Cash generated from operations		<u>361,646</u>	<u>370,021</u>
Charity			
Surplus for the year		123,523	(317,786)
Adjustments for:			
Investment income recognised in statement of financial activities		(89,701)	(61,333)
(Gain)/loss on disposal of tangible fixed assets		-	6,976
Depreciation and impairment of tangible fixed assets		45,288	47,927
Movements in working capital:			
(Increase) in debtors		(231,990)	632,031
Increase in creditors		376,770	(5,039)
Increase in provisions		(127,457)	127,457
Increase in deferred income		194,996	(54,418)
Cash generated from operations		<u>291,429</u>	<u>375,815</u>

28 Analysis of changes in net funds

The group and charity had no material debt during the year.

29 Subsidiaries

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
New Lodge Arts	5 Churchill Street, Belfast, BT15 2BP	Educational activities	Limited by guarantee	100.00

Accounts

ASHTON COMMUNITY TRUST

GROUP STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	8,955	11,019	19,974	20,384
Income from charitable activities	7	2,081,447	2,680,809	4,762,256	5,506,626
Other trading activities	4	8,187	-	8,187	2,000
Investments	5	61,333	-	61,333	36,792
Other income	6	9,281	45,066	54,347	142,519
Total income		2,169,203	2,736,894	4,906,097	5,708,321
<u>Expenditure on:</u>					
Expenditure from charitable activities	8	2,243,025	2,831,552	5,074,577	5,714,313
Other	13	134,433	-	134,433	139,084
Total expenditure		2,377,458	2,831,552	5,209,010	5,853,397
Net outgoing resources before transfers		(208,255)	(94,658)	(302,913)	(145,076)
Gross transfers between funds		(46,544)	46,544	-	-
Net expenditure for the year/ Net movement in funds		(254,799)	(48,114)	(302,913)	(145,076)
Fund balances at 1 April 2023		2,242,925	254,219	2,497,144	2,642,220
Fund balances at 31 March 2024		1,988,126	206,105	2,194,231	2,497,144

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ASHTON COMMUNITY TRUST

GROUP STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	17,584	2,800	20,384
Income from charitable activities	7	2,180,108	3,326,518	5,506,626
Other trading activities	4	2,000	-	2,000
Investments	5	36,792	-	36,792
Other income	6	46,931	95,588	142,519
Total income		2,283,415	3,424,906	5,708,321
<u>Expenditure on:</u>				
Expenditure from charitable activities	8	2,272,360	3,441,953	5,714,313
Other	13	51,201	87,883	139,084
Total expenditure		2,323,561	3,529,836	5,853,397
Net outgoing resources before transfers		(40,146)	(104,930)	(145,076)
Gross transfers between funds		50,320	(50,320)	-
Net expenditure for the year/ Net movement in funds		10,174	(155,250)	(145,076)
Fund balances at 1 April 2022		2,232,751	409,469	2,642,220
Fund balances at 31 March 2023		2,242,925	254,219	2,497,144

ASHTON COMMUNITY TRUST

GROUP BALANCE SHEET

AS AT 31 MARCH 2024

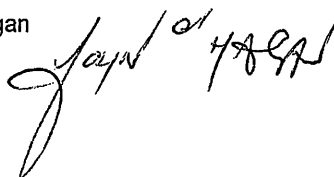
	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	15		499,500		534,052
Current assets					
Debtors	17	1,053,627		1,672,379	
Cash at bank and in hand		1,166,643		760,793	
		<u>2,220,270</u>		<u>2,433,172</u>	
Creditors: amounts falling due within one year	18	<u>(398,082)</u>		<u>(470,080)</u>	
Net current assets			1,822,188		1,963,092
Total assets less current liabilities			2,321,688		2,497,144
Provisions for liabilities			<u>(127,457)</u>		-
Net assets			<u>2,194,231</u>		<u>2,497,144</u>
Income funds					
Restricted funds	23		206,105		254,219
<u>Unrestricted funds</u>					
Designated funds	24	1,270,194		1,531,176	
General unrestricted funds		<u>717,932</u>		<u>711,749</u>	
			1,988,126		2,242,925
			<u>2,194,231</u>		<u>2,497,144</u>

The financial statements were approved by the Trustees on 23 December 2024



Mr M Mullan
Trustee

Mr J O'Hagan
Trustee

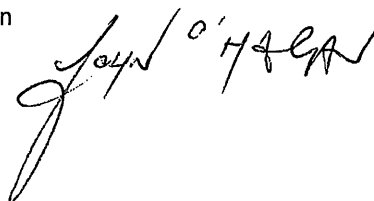


Company registration number NI034595

ASHTON COMMUNITY TRUST**CHARITY BALANCE SHEET****AS AT 31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	15		483,087		513,947
Current assets					
Debtors	17	1,038,582		1,670,613	
Cash at bank and in hand		1,081,154		668,050	
		<u>2,119,736</u>		<u>2,338,663</u>	
Creditors: amounts falling due within one year	18	<u>(382,709)</u>		<u>(442,167)</u>	
Net current assets			1,737,027		1,896,496
Total assets less current liabilities			2,220,114		2,410,443
Provisions for liabilities			(127,457)		-
Net assets			<u>2,092,657</u>		<u>2,410,443</u>
Income funds					
Restricted funds	23		144,225		198,934
<u>Unrestricted funds</u>					
Designated funds	24	1,270,194		1,531,176	
General unrestricted funds		<u>678,238</u>		<u>680,333</u>	
			1,948,432		2,211,509
			<u>2,092,657</u>		<u>2,410,443</u>

The financial statements were approved by the Trustees on 23 December 2024

Mr M Mullan
TrusteeMr J O'Hagan
Trustee

Company Registration No. NI034595

ASHTON COMMUNITY TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	29		370,021		161,658
Investing activities					
Purchase of tangible fixed assets		(25,504)		(25,048)	
Investment income received		61,333		36,792	
Net cash generated from investing activities			35,829		11,744
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			405,850		173,402
Cash and cash equivalents at beginning of year			760,793		587,391
Cash and cash equivalents at end of year			1,166,643		760,793

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Ashton Community Trust is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ashton Centre, 5 Churchill Street, Belfast, BT15 2BP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The financial statements consolidate the accounts of Ashton Community Trust and all of its subsidiary undertakings ('subsidiaries').

The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

The income and expenditure account for the year dealt with in the accounts of the charity was net expenditure of £317,786 (2023 - £125,012).

1.2 Going concern

These financial statements have been prepared on the going concern basis. The trustees confirm that, in their opinion, the organisation is a going concern. The trustees are satisfied that, should it be necessary, the organisation can be duly right-sized to enable it to continue in operational existence for the foreseeable future.

The group has fund balances at the balance sheet date of £2,194,231 and adequate resources to continue to meet its obligations for at least the next 12 months. Taking all factors into consideration, at the time of approving the financial statements, the trustees have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	15%-25% reducing balance and 25% straight line
Computers	25% reducing balance

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Fixed Assets

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

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

Restricted and Unrestricted Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The allocation of funds is based on the interpretation of grants and donations received.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	8,955	11,019	19,974	17,584	2,800	20,384

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading activity income: other	8,187	2,000

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable and investment income	52,922	28,381
Rental income	8,411	8,411
	61,333	36,792

6 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Other income	9,281	45,066	54,347	46,931	95,588	142,519

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

7 Income from charitable activities

	Victims & Mental Health Services	Training & Employment Services	Childcare & Family Support	Youth Development Programmes	Community Development Programmes	Other Projects	Total	Total
	2024	2024	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£	£	£
Charitable activities	1,435,144	669,464	1,357,278	862,138	128,836	309,396	4,762,256	5,506,626
Analysis by fund								
Unrestricted funds	580,276	76,000	1,169,240	94,109	1,867	159,955	2,081,447	2,180,108
Restricted funds	854,868	593,464	188,038	768,029	126,969	149,441	2,680,809	3,326,518
	1,435,144	669,464	1,357,278	862,138	128,836	309,396	4,762,256	5,506,626
Performance related grants								
Victims & Survivors Service	660,325	-	-	-	-	-	660,325	784,023
Belfast Health & Social Care Trust	536,151	-	176,413	-	-	-	712,564	948,848
Department for Communities	-	31,353	113,188	18,967	35,395	-	198,903	188,557
Department for the Economy	-	-	558	-	-	-	558	1,270,437
Belfast City Council	-	-	-	84,758	23,624	-	108,382	270,581
Childcare Fees	-	-	1,067,119	-	-	-	1,067,119	836,036
Education Authority	-	-	-	287,742	-	-	287,742	306,641
Big Lottery Fund	-	-	-	123,898	59,710	-	183,608	65,948
TEO	196,044	-	-	-	-	-	196,044	-
Other	42,624	638,111	-	346,773	10,107	309,396	1,347,011	835,555
	1,435,144	669,464	1,357,278	862,138	128,836	309,396	4,762,256	5,506,626

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

7 Income from charitable activities

For the year ended 31 March 2023

	Victims & Mental Health Services £	Training & Employment Services £	Childcare & Family Support £	Youth Development Programmes £	Community Development Programmes £	Other Projects £	Total 2023 £
Charitable activities	1,634,575	1,372,820	1,421,296	718,653	142,965	216,317	5,506,626
Analysis by fund							
Unrestricted funds	787,203	71,601	1,146,752	9,238	25,540	139,774	2,180,108
Restricted funds	847,372	1,301,219	274,544	709,415	117,425	76,543	3,326,518
	1,634,575	1,372,820	1,421,296	718,653	142,965	216,317	5,506,626
Performance related grants							
Victims & Survivors Service	784,023	-	-	-	-	-	784,023
Belfast Health & Social Care Trust	787,203	-	161,645	-	-	-	948,848
Department for Communities	-	30,782	105,724	14,226	27,977	9,848	188,557
Department for the Economy	-	1,270,437	-	-	-	-	1,270,437
Belfast City Council	-	61,063	90,492	84,682	23,500	10,844	270,581
Childcare Fees	-	-	836,036	-	-	-	836,036
Education Authority	-	-	-	306,641	-	-	306,641
Big Lottery Fund	-	-	-	-	65,948	-	65,948
Other	63,349	10,538	227,399	313,104	25,540	195,625	835,555
	1,634,575	1,372,820	1,421,296	718,653	142,965	216,317	5,506,626

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure from charitable activities

	Victims & Mental Health Services	Training & Employment Services	Childcare & Family Support Programmes	Youth Development Programmes	Community Development Programmes	Other Projects	Total	Total
	2024	2024	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£	£	£
Staff costs	619,214	596,192	1,226,614	444,215	142,111	116,076	3,144,422	3,470,037
Depreciation and impairment	17,143	5,516	17,076	8,855	1,990	2,500	53,080	67,421
Rent & rates	45,891	18,514	55,848	7,737	3,339	4,556	135,885	196,877
Heat, light & power	15,651	5,336	39,746	30,726	19,738	8,391	119,588	79,166
Counselling & therapeutic supervisions	89,120	-	-	-	-	-	89,120	756,580
Training delivery costs	59,819	27,859	126	289,338	-	82,037	459,179	140,447
Daycare delivery costs	-	-	-	-	-	-	-	33,380
Other costs	546,391	78,382	101,903	133,872	16,590	196,165	1,073,303	970,405
	<u>1,393,229</u>	<u>731,799</u>	<u>1,441,313</u>	<u>914,743</u>	<u>183,768</u>	<u>409,725</u>	<u>5,074,577</u>	<u>5,714,313</u>
	<u>1,393,229</u>	<u>731,799</u>	<u>1,441,313</u>	<u>914,743</u>	<u>183,768</u>	<u>409,725</u>	<u>5,074,577</u>	<u>5,714,313</u>
Analysis by fund								
Unrestricted funds	486,854	144,330	1,248,611	150,475	16,590	196,165	2,243,025	2,272,360
Restricted funds	906,375	587,469	192,702	764,268	167,178	213,560	2,831,552	3,441,953
	<u>1,393,229</u>	<u>731,799</u>	<u>1,441,313</u>	<u>914,743</u>	<u>183,768</u>	<u>409,725</u>	<u>5,074,577</u>	<u>5,714,313</u>

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure from charitable activities

For the year ended 31 March 2023

	Victims & Mental Health Services	Training & Employment Services	Childcare & Family Support	Youth Development Programmes	Community Development Programmes	Other Projects	Total 2023
	£	£	£	£	£	£	£
Staff costs	451,967	1,204,320	1,081,661	372,732	125,661	233,696	3,470,037
Depreciation and impairment	22,067	8,665	11,936	11,781	2,595	10,377	67,421
Rent & rates	53,458	58,032	58,401	1,526	1,938	23,522	196,877
Heat, light & power	12,439	17,198	18,101	21,114	175	10,139	79,166
Counselling & therapeutic supervisions	756,580	-	-	-	-	-	756,580
Training delivery costs	10,260	53,826	973	31,780	42	43,566	140,447
Daycare delivery costs	-	-	33,380	-	-	-	33,380
Other costs	245,531	61,146	158,151	341,646	30,070	133,861	970,405
	<u>1,552,302</u>	<u>1,403,187</u>	<u>1,362,603</u>	<u>780,579</u>	<u>160,481</u>	<u>455,161</u>	<u>5,714,313</u>
	<u>1,552,302</u>	<u>1,403,187</u>	<u>1,362,603</u>	<u>780,579</u>	<u>160,481</u>	<u>455,161</u>	<u>5,714,313</u>
Analysis by fund							
Unrestricted funds	670,576	86,841	1,084,889	43,034	30,383	356,637	2,272,360
Restricted funds	881,726	1,316,346	277,714	737,545	130,098	98,524	3,441,953
	<u>1,552,302</u>	<u>1,403,187</u>	<u>1,362,603</u>	<u>780,579</u>	<u>160,481</u>	<u>455,161</u>	<u>5,714,313</u>

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	4,050	4,050
Depreciation of owned tangible fixed assets	53,080	67,421
Loss on disposal of tangible fixed assets	6,976	37,854

10 Auditor's remuneration

Fees payable to the charity's auditor and associates:

	2024 £	2023 £
Audit of the charity's annual accounts	4,050	4,050
Other services to the group		
- Audit of the charity's subsidiaries	3,780	3,600
Total audit fees	7,830	7,650

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	142	160

Employment costs

	2024 £	2023 £
Wages and salaries	2,754,281	3,032,329
Social security costs	210,324	236,563
Other pension costs	179,817	201,145
	3,144,422	3,470,037

During the year, the charity incurred redundancy costs totalling £28,098.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Employees (Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 to £70,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	254,100	243,597

There were no other transactions with related parties requiring disclosure.

13 Other

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Net loss on disposal of tangible fixed assets	6,976	-	6,976	37,854	-	37,854
Exceptional costs	127,457	-	127,457	-	-	-
Other expenditure	-	-	-	13,347	87,883	101,230
	134,433	-	134,433	51,201	87,883	139,084

During a prior year the trustees became aware of a potential claim against the charitable company and in the year ended 31 March 2023, the result of the legal process went against the charity. The amount of any liability is yet to be determined but the charity's estimate is £127,457 and this amount has been provided for.

14 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
Group	£	£	£	£
Cost				
At 1 April 2023	564,898	201,564	161,191	927,653
Additions	-	5,548	19,956	25,504
Disposals	-	(8,729)	(12,805)	(21,534)
At 31 March 2024	564,898	198,383	168,342	931,623
Depreciation and impairment				
At 1 April 2023	241,196	69,382	83,023	393,601
Depreciation charged in the year	11,298	22,038	19,744	53,080
Eliminated in respect of disposals	-	(5,044)	(9,514)	(14,558)
At 31 March 2024	252,494	86,376	93,253	432,123
Carrying amount				
At 31 March 2024	312,404	112,007	75,089	499,500
At 31 March 2023	323,702	132,182	78,168	534,052

Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
Charity	£	£	£	£
Cost				
At 1 April 2023	564,898	156,403	161,191	882,492
Additions	-	4,088	19,956	24,044
Transfer between categories	-	(8,729)	(12,805)	(21,534)
At 31 March 2024	564,898	151,762	168,342	885,002
Depreciation and impairment				
At 1 April 2023	241,196	44,327	83,023	368,546
Depreciation charged in the year	11,298	16,885	19,744	47,927
Impairment losses	-	(5,044)	(9,514)	(14,558)
At 31 March 2024	252,494	56,168	93,253	401,915
Carrying amount				
At 31 March 2024	312,404	95,594	75,089	483,087
At 31 March 2023	323,702	112,076	78,168	513,946

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Fixed asset investments

Charity

Ashton Community Trust is the controlling party of Ashton Services (NI) Limited and New Lodge Arts, which is a charitable company. Both are incorporated in Northern Ireland and limited by guarantee.

The results of those entities are consolidated into these financial statements.

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Group		
Trade debtors	16,521	6,305
Other debtors	788,244	1,017,230
Prepayments and accrued income	248,862	648,844
	<u>1,053,627</u>	<u>1,672,379</u>
Charity		
Trade debtors	16,522	6,304
Other debtors	788,244	1,023,436
Prepayments and accrued income	233,816	640,873
	<u>1,038,582</u>	<u>1,670,613</u>

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Group		
Other taxation and social security	51,193	51,389
Deferred income	78,244	163,436
Trade creditors	130,565	145,507
Other creditors	42,187	41,103
Accruals	95,893	68,645
	<u>398,082</u>	<u>470,080</u>
Charity		
Other taxation and social security	51,193	51,389
Deferred income	78,244	132,662
Trade creditors	131,687	145,189
Other creditors	38,206	38,076
Accruals	83,379	74,851
	<u>382,709</u>	<u>442,167</u>

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Deferred income

	2024 £	2023 £
Other deferred income	78,244	163,436

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	78,244	163,436
Movements in the year:		
Deferred income at 1 April 2023	163,436	143,051
Released from previous periods	(163,436)	(143,051)
Resources deferred in the year	78,244	163,436
Deferred income at 31 March 2024	78,244	163,436

20 Provisions for liabilities

	2024 £	2023 £
Claim	127,457	-

Movements on provisions:

	Claim £
Additional provisions in the year	127,457

During a prior year the trustees became aware of a potential claim against the charitable company and in the year ended 31 March 2023, the result of the legal process went against the charity. At the time of approving the financial statements for the year ended 31 March 2023 the amount of any liability was yet to be determined and the trustees were of the opinion that all costs and liabilities associated with the claim would be covered by the charity's insurance.

The latest position is that the trustees are unsure if insurance will cover the full amount of any claim and it is now deemed more appropriate to recognise a provision in the financial statements for the year ended 31 March 2024.

The amount of the liability is still yet to be determined but the charity's estimate is £127,457 and this amount has been recognised as a provision at 31 March 2024.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

21 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	179,817	201,145

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

22 Financial commitments, guarantees and contingent liabilities

As disclosed in note 20, the charity has made provision for the estimated liability arising from a claim against the charity. The actual liability is yet to be determined.

As standard with grant income, a portion of grants received may become repayable if the charitable company fails to comply with the terms of the letter of offer.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

23 Restricted funds

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

	Movement in funds				Movement in funds				Balance at 31 March 2024
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Group									
Victims & Mental Health Services	122,534	847,372	(881,726)	(50,254)	37,926	854,868	(906,375)	51,507	37,926
Training & Employment Services	5,571	1,301,219	(1,316,345)	9,555	-	593,464	(587,470)	-	5,994
Childcare & Family Support Services	22,763	274,545	(277,715)	(16,373)	3,220	188,038	(192,702)	1,444	-
Youth Development Programmes	23,528	709,416	(737,545)	21,533	16,932	768,029	(764,267)	68,690	89,384
Community Development Programmes	141,967	117,425	(130,098)	(14,639)	114,655	126,969	(167,179)	(74,445)	-
Other Projects	93,106	174,929	(186,407)	(142)	81,486	205,526	(213,559)	(652)	72,801
	<u>409,469</u>	<u>3,424,906</u>	<u>(3,529,836)</u>	<u>(50,320)</u>	<u>254,219</u>	<u>2,736,894</u>	<u>(2,831,552)</u>	<u>46,544</u>	<u>206,105</u>
Charity									
Victims & Mental Health Services	122,534	847,372	(881,726)	(50,254)	37,926	854,868	(906,375)	51,507	37,926
Training & Employment Services	5,571	1,301,219	(1,316,345)	9,555	-	593,464	(587,470)	-	5,994
Childcare & Family Support Services	22,763	274,545	(277,715)	(16,373)	3,220	188,038	(192,702)	1,444	-
Youth Development Programmes	28,551	513,038	(521,273)	21,533	41,849	632,612	(646,957)	-	27,504
Community Development Programmes	62,417	117,425	(130,098)	(14,639)	35,105	126,969	(167,179)	5,105	-
Other Projects	92,454	174,929	(186,407)	(142)	80,834	205,526	(213,559)	-	72,801
	<u>334,290</u>	<u>3,228,528</u>	<u>(3,313,564)</u>	<u>(50,320)</u>	<u>198,934</u>	<u>2,601,477</u>	<u>(2,714,242)</u>	<u>58,056</u>	<u>144,225</u>

See note 25 for explanatory notes to the funds.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Designated funds - Charity and Group

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

	Balance at 1 April 2022 £	Transfers £	Balance at 1 April 2023 £	Transfers £	Balance at 31 March 2024 £
Fixed asset reserve	587,472	(73,525)	513,947	(30,860)	483,087
Programme related investment	1,047,469	(30,240)	1,017,229	(230,122)	787,107
	<u>1,634,941</u>	<u>(103,765)</u>	<u>1,531,176</u>	<u>(260,982)</u>	<u>1,270,194</u>

See note 25 for explanatory notes to the funds.

25 Explanatory notes to the funds

General unrestricted funds

These funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds

Fixed asset reserve is equivalent to the net book value of the charity's fixed assets that are used in furtherance of the charity's activities.

Programme related investment represents a loan to Ashton Centre Development Limited. Although this investment generates some financial return, its primary motivation is not financial but the actual furtherance of the charity's objects, given the commonality of many of the objectives of both charities.

Restricted funds

Victims & Mental Health Services receive funding from the Victims and Survivors Service towards staff costs and delivering a wide range of activities such as talking therapies, complementary therapies and social support.

Training & Employment Services receives funding from the Department for Communities to deliver an 'Essential Skills' (English, Maths, ICT) programme.

Childcare & Family Support Services receives funding towards Kinderkids staffing from the Department for Communities and the Pathway Fund.

New Lodge Youth Club receives a number of grants from the Education Authority tackling a range of societal issues.

Community Development receives funding from the Community Relations Council and the Department for Communities.

Transfers

During the year, there were transfers from unrestricted funds to restricted funds to cover overspends in certain projects.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

26 Analysis of net assets between funds - Group

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	487,232	12,268	499,500	534,052
Current assets/(liabilities)	1,628,351	193,837	1,822,188	1,963,092
Provisions	(127,457)	-	(127,457)	-
	<u>1,988,126</u>	<u>206,105</u>	<u>2,194,231</u>	<u>2,497,144</u>

27 Subsidiaries

Details of the charity's subsidiaries at 31 March 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
Ashton Services (NI) Ltd	5 Churchill Street, Belfast, BT15 2BP	Dormant	Limited by guarantee	100.00
New Lodge Arts	5 Churchill Street, Belfast, BT15 2BP	Educational activities	Limited by guarantee	100.00

28 Analysis of changes in net funds

The charity had no material debt during the year.

29 Cash generated from operations	2024 £	2023 £
Deficit for the year	(302,913)	(145,076)
Adjustments for:		
Investment income recognised in statement of financial activities	(61,333)	(36,792)
Loss on disposal of tangible fixed assets	6,976	37,854
Depreciation and impairment of tangible fixed assets	53,080	67,421
Movements in working capital:		
Decrease in debtors	618,752	408,633
Increase/(decrease) in creditors	13,194	(190,767)
(Decrease) in provisions	127,457	-
(Decrease)/increase in deferred income	(85,192)	20,385
Cash generated from operations	<u>370,021</u>	<u>161,658</u>

Ashton Community Trust

Northern Ireland - Charity number 104639

Annual report

Charity Registration No. NIC104639

Company Registration No. NI034595 (Northern Ireland)

ASHTON COMMUNITY TRUST
GROUP ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

ASHTON COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms N Collins	
	Mr M Mullan	
	Mr S Pollard	
	Ms K Murphy	
	Mr J Loughran	(Appointed 25 April 2024)
	Mr J O'Hagan	(Appointed 25 April 2024)
Secretary	Mrs C Rea	
Charity number	NIC104639	
Company number	NI034595	
Registered office	Ashton Centre 5 Churchill Street Belfast BT15 2BP	
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
Bankers	AIB 11-15 Donegall Square North Belfast BT1 5GB	
Solicitors	Worthingtons 24-38 Gordon Street Belfast BT1 2LG	

ASHTON COMMUNITY TRUST

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ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the group for year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association the Companies Act 2006 and "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

Ashton Community Trust's objects are, by associating with statutory authorities, voluntary and community organisations and the inhabitants of North Belfast, to:

- advance community development by providing facilities and amenities for and support and assistance to community and voluntary groups and organisations;
- advance health and wellbeing;
- relieve poverty;
- advance education;
- relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage;
- advance the arts, culture and heritage;
- provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for the residents; and
- promote religious and racial harmony, equality and diversity.

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charity should undertake.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

The following highlights some of the achievements of the 2023-2024 financial year.

Training and Employment Services

During the year Ashton Training and Employment Services department delivered the Connect Project in conjunction with our 4 'Belfast Works' partner organisations (East Belfast Mission, GEMS NI, Impact Training and Upper Springfield Development Trust). Funded through the UK Shared Prosperity Fund this project supports people who are economically inactive. Many of those supported will have been inactive for a long time.

Belfast Works Connect offers a wide variety of training courses developed to appeal to those furthest removed from the labour market. The courses range from OCN Level 1 qualifications in Social Media, Approaches to Wellbeing & Fitness, to vocational training such as Counterbalance Forklift licences and Level 3 NFCE Classroom Assistant awards.

Our aim is to encourage, inspire & empower our clients to realise their potential through active participation in a person-centred, wrap-around support network.

In addition to the training courses, additional funding is available to cover such things as the costs of childcare while attending training, transportation costs, workwear and necessary equipment.

Through funding from the Department of Communities an 'Essential Skills' (English, Maths and ICT) programme was also able to be provided to local individuals by dedicated tutors.

Childcare and Family Support Services

Kinderkids Daycare

The 2023-2024 year was an extremely busy one for Kinderkids Daycare. Kinderkids expanded the out-of-school offering, opening an additional out-of-school provision at the Cliftonville Road location.

Throughout the year Kinderkids focused on developing a child-centered, play-based curriculum with an emphasis on promoting social and emotional development, communication, and language skills. Building on the work from the previous year related to the Solihull approach, staff training continued with all staff members now trained in the approach. Efforts are ongoing to integrate this approach into Kinderkids' daily practices. Kinderkids also follows a trauma-informed approach to practice, and staff training in this area has continued as well.

In the year, 373 children attended Kinderkids daycare, enabling 293 parents to enter or remain in employment. Additionally, 46 children deemed 'at risk' were offered childcare places to support them and their families.

Throughout the year Kinderkids remained an active member of the Department of Education's Stakeholder Engagement Forum.

The Childcare and Family Support Services department played an active role in the design of the Early Learning and Childcare Strategy and jointly established a Community Daycare Network. The Community Daycare Network is a collective of community-based daycare providers in Northern Ireland, operating on a not-for-profit basis. This Network has been and will continue to lobby for reform and investment in the Early Years sector across Northern Ireland, with a particular emphasis on supporting children and families living in disadvantage, ensuring that their needs are highlighted as part of the new Early Learning and Childcare Strategy.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Family Support Hub

The Lower North Belfast Family Support Hub continued to provide early intervention services for families and young people requiring support. The Hub brings together organisations that deliver early intervention services to children and young people from 0-18 years old and their parents or carers. The Hub includes community, statutory and voluntary family support services.

The Hub membership stands at 71 individual members who are able to provide early intervention services to any Tier 2 families that have been referred.

During this period the main source of referral was community referrals, closely followed by schools and self-referrals. During the year the Hub processed 374 referrals, significantly above the Belfast Health and Social Care Trust contracted amount of 144. The most requested service during this time (excluding financial support) was one-to-one family support at home, particularly for primary-school children displaying emotional, social or behavioural challenges, with over one-third of referrals coming from these families.

Between January and March there was also an increasing demand for financial support and the Belfast Hub network was able to secure funding of £15,900 from Belfast City Council which then supported 164 families with supermarket vouchers.

During this time Belfast Health & Social Care Trust continued to provide free training to Hub members which included Understanding Autism Spectrum Disorder through Virtual Reality, LGBTQ awareness training, Understanding Challenging Behaviour and Vape awareness training.

Early Intervention Family Support Service

This Belfast Charitable Society funded project has now completed its fourth year. Two Family Support Workers have been employed to provide one-to-one home visiting support to approximately 60 families who have been referred through the North Belfast Family Support Hubs.

During the past financial year 66 families benefited from 1-1 family support, comprising 79 parents and 121 children.

This visitation service is aimed at improving family relations, enhancing family functionality and increasing family resilience. The team also continued to advocate on behalf of families with schools and the Education Authority, as well as health professionals. During this time there has been a marked increase in the number of families asking for support in completing parental requests for both educational psychology assessments and ASD assessments. Both team members are experienced in this field and so were able to support families to get the most of their child's journey through education.

This Family Support Service has enhanced the work of the Family Support Hubs in North Belfast, who had previously identified that a home visitation family support was a gap in its offering of services to families.

Health and Wellbeing Services (Bridge Of Hope)

As the beginning of the year approached, the department lobbied various stakeholders to ensure the continued delivery of the Community Navigator 'Pink T-Shirt' project in the Royal Victoria Hospital's Accident & Emergency Department. In partnership with Start 360 and Belfast Health & Social Care Trust themselves, this pilot continued to provide support to patients in emotional and situational crisis. Due to the exceptional work undertaken by our Community Navigators we were able to secure the ongoing delivery of the pilot and build on the successes of the previous 16 months, allowing us to provide Community Navigation support to 2,188 unique individuals, 3,058 times in the financial year. As well as this, our Community Navigators also supported the Trust's Mental Health team with 1,793 hours of observation for patients needing this level of help.

During the year, the team continued to provide the highest quality of health and well-being support to individuals impacted by suicide and self-harm, by poor mental health and emotional well-being and those impacted by the conflict.

Throughout the year social support funding allowed the department to support 511 victims and survivors, giving them the opportunity to engage in a wide range of 49 programmes. These proved to be both popular, and on the basis of feedback received, hugely successful.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Health and Wellbeing Services (Bridge Of Hope) (continued)

We also saw 24 victims and survivors engage in our VTCT accredited training programmes in Thermal Auricular Therapy, Swedish Body Massage and Reflexology.

During the year the department further supported 1,268 individuals through the delivery of 5,405 complementary therapy sessions.

In addition, 1,551 service users engaged in our BACP accredited counselling service, delivered both face-to-face and via telephone, receiving 4,078 sessions of one-to-one support. This blended approach to service delivery allowed hard-to-reach individuals to engage with the services offered.

In January 2024 the Victims' Payments Board carried out a marketing campaign for the Troubles Permanent Disablement Payment Scheme, delivering a leaflet to every house across the North. This impacted greatly with the Pension Welfare Officers seeing a huge increase in demand for support from victims and survivors to complete and submit their applications to the Scheme. The team supported 619 individuals this year in the submission of their applications.

The Health and Wellbeing Caseworkers continued their work supporting victims and survivors by offering wellbeing support to 418 individuals and enabling them to access services to help improve their health and wellbeing.

During the year the department continued to work in partnership with both statutory and community partners as part of the Regional Trauma Network. This network allows us to make onward referrals for victims and survivors requiring longer term psychological therapy.

As part of our commitment to ensure the highest quality service to individuals seeking support we successfully renewed our Cyber Security Plus Certification and our accreditation for our BACP Counselling Service in the year and will continue to ensure these quality certifications are secured going forward.

Youth & Arts Programmes

The Youth Centre facilitates needs-based youth provision for young people aged 5-18 every Monday to Saturday night.

A wide-range of programmes were run throughout the year, some of which are described below:

- **Champions for Change** – Our C4C project began in April 2023 and during the year worked with over 100 young people in different settings including international work, group work, 1-1 mentoring, events and social action work. This project has championed young people as young leaders within their community. The project is working in partnership with schools, 174 Disability Project and Mountcollyer Youth Club.
- **Engage** – This project works with between 60-70 young people on a weekly basis in the New Lodge and Ardoyne areas, challenging and supporting young people who are engaging in risk-taking behaviours. This project has been vital in supporting young people involved in the youth justice system, social services and those who are not attending formal education. All moderation visits from Education Authority have resulted in an 'Outstanding' grade for this project. Key aspects of this work are facilitated in New Lodge and Ardoyne Youth Clubs, schools and on an outreach / detached basis. 1-1 support has been a great success in assisting young people to overcome many barriers to bettering themselves.
- **Social Action Work** – During this period, young people completed 15 social action projects in the New Lodge community. These included community clean ups, online campaigns, Christmas events for both young people with disabilities and pensioners, a Christmas Appeal drive as well as in-centre events. During the summer period, prior to the senior summer scheme, senior members participated in a weeklong volunteer week giving back to the community.
- **Qualifications & Accreditations** - During the year four courses were provided for young people. Young people participated in OCN Level 2 courses including youth leadership, mentoring and peer mentoring.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Youth & Arts Programmes (Continued)

- **Outreach / Detached Work** - Throughout the year young people were supported with signposting, by the delivery of detached projects in partnership with neighbouring youth organisations, by running detached initiatives during contentious periods such as 12th July and 8th of August. Our youth workers engage with young people on at least 3 nights per week.
- **Mentoring** – 60 young people were supported in a one-to-one capacity, which included developing resilience, how to deal with issues, signposting and upskilling.
- **Manchester Project** – Our Manchester project entailed 12 young women from the community participating in a project focusing on choices and consequences. This project concluded with a visit to Manchester where the young people visited youth and health and wellbeing organisations.
- **Berlin Project** – 14 young people from the centre participated in a year-long project focusing on stereotypes, leadership and community which finished with a visit to Berlin.
- **Romania Project** – In March 2024, 14 young people from New Lodge YC and Ardoyne YC travelled to Romania after year-long preparation on the Romania Project. The young people worked with groups in Belfast such as disability projects, homeless projects and within their organisations to prepare for their visit. Whilst in Romania the young people worked with young people in care, local students, family homes and a disability project.
- **Schools Work** – During the year the Youth Centre team facilitated schools projects in partnership with St. Patrick's Primary School, Blessed Trinity College, Edmund Rice College and Glenveagh School. This project focused on the personal and social development of all 100+ young people involved.
- **T:BUC Project** – Our T:BUC project with Mountcollyer Youth Centre included 20 young people from New Lodge and Tigers Bay participating on a group work programme finishing with a residential in Newcastle. This continued the ongoing Good Relations work of the centre.
- **UU Celebration** – Our young people celebrated in a night of awards in Ulster University with the Children's Commissioner, local representatives and Ulster University lecturers in attendance along with family members.
- **Drop-in** – Our drop-in service is open 6 nights per week engaging with over 100 young people on a weekly basis. This service provides young people with safety, activities, role models and food which is now a massive need.

New Lodge Arts

New Lodge Arts continued to strengthen and develop their annual arts programme, offering a diverse range of initiatives for people across north Belfast. These programmes continue to enrich the lives of participants, helping them to grow and develop, to reduce isolation and encourages them to become active citizens within their community.

Some of the programmes that took place during the year included:

Arts Academy

In the past year 19 weekly classes were delivered to a total of to 250 participants. The programme included a range of creative activities including guitar lessons, craft classes, drawing classes, drama, hip hop, ballet, visual arts and youth theatre. The Arts Academy also provides performance opportunities throughout the year, giving participants an opportunity to share what they have learned.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Build Positive Change

Funded by the Department of Foreign Affairs, young people from New Lodge Arts and YWIC participated in several workshops to design and build a portable pod that will be used to record local peoples' experiences.

Summer Programme

Catering to 3 different age groups – Tinys, Junior, and Senior – the Summer Drama Camps welcomed over 50 children, each bringing their unique talents and passion for the performing arts. From budding actors to future Broadway stars, these camps have nurtured young talent and provided an exceptional platform for creativity and self-expression.

The Tinys Camp, in partnership with C21 Theatre Company, was a fantastic showcase of young talent with the theme of Backwards Fairytales, showcased in a memorable performance at Girdwood Community Hub. The Junior Camp delivered a heart-warming and memorable production of the beloved musical 'Annie' at the North Queen Street Community Centre while the Senior Camp dazzled audiences with three sold-out shows of 'The Little Mermaid' at The MAC.

The Agency

This project, in partnership with Battersea Arts Centre (London), Contact Theatre (Manchester), Storyhouse (Chester) and Energize Me (Southampton) supports young people aged 15-25 as social entrepreneurs, becoming creative leaders and catalysts for change in their communities.

North Belfast Lantern Festival

The North Belfast Lantern Festival's family fun day successfully unfolded amidst challenging weather conditions, attracting approximately 500 people. Held in Alexandra Park, the event featured a diverse array of activities, including arts and crafts, games, music, dancing, and live performances, creating a vibrant and engaging atmosphere for attendees of all ages. The festival also showcased its commitment to community engagement through an outreach programme that involved over 20 local groups and schools, fostering a sense of unity and collaboration.

New Lodge Arts Christmas Panto

This year, New Lodge Arts presented a fabulous production of "Snow White and the Black Forest Gateau," a delightful twist on the classic fairy tale, written by Maire Campbell and adapted by the talented Debra Hill. From the 12th to the 14th of December at Boys Model School, this Panto provided a magical experience filled with laughter and joy.

Community Development

The Belfast City Council **Capacity Building** Grant has allowed us to continue to develop the community capacity (skills, knowledge and confidence) of local individuals and groups through the development of volunteer support services, the Community Empowerment Partnership, the community magazine and a range of engagement opportunities. The work undertaken in 2023-2024 has expanded to recognise the increased diversity within the Greater New Lodge community.

Neighbourhood Renewal as a government policy is currently undergoing a review. During the past year Ashton, as chair of the **Inner North Neighbourhood Renewal** partnership, has undertaken a significant role in shaping the review being undertaken by the Department of Communities to ensure anti-poverty resources continue to be targeted to areas of most need. Ashton have worked with the groups contracted to deliver services in the Inner North Neighbourhood Renewal area to ensure their excellent work is maintained and sustained as we go forward.

The **'Making a Successful City Neighbourhood – Created by Everyone'** project came to an end in November 2023. The community development work undertaken during this time-bound project which supported local residents in their engagement with the significant capital infrastructure developments of the Ulster University, York Road Railway Station and the York Street Interchange was considered an exceptional model of best practice by stakeholders, including the National Lottery Community Fund who funded the project.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Projects

Communities In Transition – Health & Wellbeing

Phase 2 Year 3 of the Communities in Transition (CIT) Health and Wellbeing programme for the North Belfast CIT area of New Lodge and Ardoyne delivered a range of activities from July 2023 to March 2024 aimed at addressing local health and wellbeing needs.

Led by Ashton Community Trust, the programme invested in 14 approved proposals across three broad areas: Activities to Address Local Needs; Area-based Health and Wellbeing Interventions; and Health and Wellbeing Training Initiatives.

The programme successfully recruited 691 participants across 128 delivered sessions / workshops as part of these 14 projects. Evaluation feedback was highly positive, with participants appreciating the relevant content, practical tools, supportive environment, and knowledgeable facilitators across the activities.

Key outcomes aligned with the broader CIT objectives which included increased community engagement and a willingness to access support, strengthened local networks and voice, enhanced skills among practitioners, stronger connections with wider support resources, and promotion of empowerment-focused attitudes to address dependency cycles.

New partnerships with regional organisations such as Women's Aid provided specialised expertise to help respond to rising rates of domestic violence whilst the appointment of local organisations like the Ardoyne Association helped to accelerate programme impact at the point of need.

The delivery model also drew on design and delivery input from individuals working in community-based organisations or existing projects located across both New Lodge and Ardoyne including: Ardoyne Association; New Lodge Youth Club; Ardoyne Youth Club; New Lodge Arts; Marrowbone; Duncairn Healthy Living Centre; Reach Out NI; Lower North Belfast Family Support Hub; Women's Aid; Parent NI and Bridge of Hope.

The use of a broad cross-section of local partners supported a programme of activities that were relevant and connected well with the needs, interests, and capabilities of recruited participants, especially targeted groups such as vulnerable women or young people with learning disabilities. This configuration, as with the previous work, helped to support a healthy attrition rate but also ensured that tacit knowledge and key skills were leveraged to address the different need areas across the CIT community.

The funded activities were shown to be highly relevant to the participants' needs, helping them reflect on personal issues, particularly dealing with past or ongoing trauma, as well as exploring ways to promote self-care or other relevant coping strategies for themselves or others.

Attending the programme was considered an effective and worthwhile use of time by most participants. The style, pace, content, delivery methods, and materials used by programme staff and facilitators were deemed appropriate and well-received by the participants, especially the welcoming and supportive atmosphere that was developed during the sessions.

Overall CIT participants from phase 2 year 3 were highly likely to recommend the programme to their friends and family, expressing gratitude and appreciation for the experience. The written evaluation responses demonstrate an impactful programme that has provided valuable insights, practical tools and a supportive environment to advance individual and community-based health and wellbeing outcomes.

Women's Group

Over the course of the year Ashton Women's Group engaged in various workshops, activities and engagements that were linked to their social, mental, emotional and physical health, building their confidence and empowering them to become strong leaders within their community.

Our recent evaluation of the previous cohort confirmed that when women are empowered they are more likely to invest in their families and communities, particularly in the education and wellbeing of children. This has a long-term positive impact on future generations, helping to reduce poverty and improve overall societal wellbeing.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Women's Group (Continued)

Although this area of work is no longer funded, Ashton was keen to continue to invest in this programme because of the benefits to the women, their families and their communities.

During the year the group completed the following courses and workshops.:

Women in Leadership Course which addressed subjects such as:

- Understanding what is meant by a feminist approach to leadership;
- Understanding key issues around gender equality and intersectionality;
- Models of behaviour change - positive reframe and intersectionality; and
- Goal setting and leadership

A series of workshops focusing on Mental / Physical / Emotional Wellbeing:

- Menopause Workshops – signs and symptoms of menopause and how to ask for help, advice and support services;
- Creativity Workshops such as Diamond Art, Lantern Making, Wreath Making, Jewellery Making and Painting with Water Colours; and
- Benefits Advice and Money Management

A series of workshops focusing on Mindfulness:

- Auricular acupuncture;
- Alternative therapies to reset, encourage deep sleep and positive minds;
- Tapping techniques and meditation;
- Managing stress;
- Relight Your Flame, personal confidence and self-esteem; and
- Love Yourself, Heal Your Life.

Each of these elements of learning, training and engagement had a direct learning outcome for the group as well as individual learning outcomes.

The group have supported each other's journey of empowerment and have gained emotional support, friendships, shared experiences, practical advice, confidence and a sense of reconnecting with their community.

'The Pantry' Social Supermarket

'The Pantry', operating on the social supermarket concept, continued its work in the year 2023-24. In March 2024, the two-year Sustaining Tenancy Funding, supported by the Northern Ireland Housing Executive, came to an end, during which all project outcomes were achieved. The Pantry programme was highly successful and was an asset to the Family Support services offered at the Ashton Centre. Moreover, investment from Belfast City Council supported the purchase and restocking of the social supermarket until March 2024.

In the past year, 85 families engaged with The Pantry, consisting of 269 individuals who were provided with food weekly for a period of 12 weeks. Out of the 85 families, 70 additionally received income maximisation advice, and 18 received debt advice. Additionally, 38 families participated in Training and Employment programmes, with a further 15 individuals entering into volunteering.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Community Fridge

The Community Fridge at the Ashton Centre continued to operate throughout the year. It is open between Tuesday and Thursday, from 9 a.m. to 3 p.m. with the peak activity around 9 a.m. There were 2,125 individual visits to the Community fridge in total for the year.

As well as visiting to access free food, many also visit to seek advice and support from Ashton staff.

The Community Fridge aims to prevent food wastage by redistributing it to those in need. Ashton continues to collaborate with Lidl, who donate food several times a week. During the year 10,106 kg of food was repurposed, which is roughly equivalent to 24,000 meals.

Pensioners Friendship Group

In the year there were 19 meetings of the Pensioners Friendship Group. The majority of the meetings and activities were funded by Hubbub, which is linked to the Community Fridge. The group meets on a Tuesday afternoon at Ashton Centre and is comprised of women from North Belfast who come together to combat social isolation. In the past year, activities included the luncheon club, day trips, theatre shows, bingo sessions and creative workshops such as flower arranging and candle making.

Financial review

Overall net expenditure for the year was £302,913 after accounting for a provision of £127,457 in relation to a claim against the charity. Excluding this exceptional cost, the net expenditure for the year was £175,456 (2023 - £145,076). Unrestricted funds decreased by £254,799 and restricted funds fell by £48,114.

Income from charitable activities was £4,762,256, 97% of the total income of £4,906,097. Of this total £2,169,203 (44%) came from unrestricted sources with £2,736,894 coming from restricted sources.

Training & Employment Services contributed c.15% of the income from charitable activities. The majority of this funding related to the Connect project which received funding from the UK Shared Prosperity Fund. The Connect project was delivered in partnership with East Belfast Mission, GEMS, Impact Training and the lead partner Upper Springfield Development Trust. Funding was also received from the Department for Communities for Essential Skills training (English, Maths and ICT).

Childcare & Family Support Services contributed c.30% of the income from charitable activities. Of this 92% relates to the Kinderkids Daycare. Kinderkids aims to provide affordable day care provision which breaks-even from a financial perspective. This is only possible each year due to two grants received by Kinderkids, one from the Department for Communities (c. £113k) and one from the Pathway Fund (£30k).

The Lower North Belfast Family Support Hub is managed by Ashton (with funding received from Belfast Health & Social Care Trust).

During the year funding continued to be received from Belfast Charitable Society allowing the Early Intervention Family Support Programme to continue. This programme funds two part-time staff to support families and also contributes towards the costs of school uniforms and allows vouchers to be distributed to families in need.

Victims and Mental Health Services contribute c.31% of the income from charitable activities. Approximately 46% of this funding is received from the Victims and Survivors Service. This is a multi-year grant which includes an element of Peace IV funding covering the staff costs of two caseworkers. During the year the pilot 'Pink T-Shirt' project continued and expanded, providing Navigation and Observation support services to Belfast Health & Social Care Trust in the A&E Department of the Royal Victoria Hospital.

Income in relation to Youth & Arts Programmes exceeded £650k during 2023-2024. This was mainly for the New Lodge Youth Club which received numerous grants from the Education Authority, along with additional funding from Belfast City Council and Newington Housing Association.

Funding of £90k was received from the Community Relations Council in relation to the North Belfast Strategic Good Relations programme.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Community Development received £128k income during the year. Although a relatively-modest amount, this work is central to the ethos of Ashton Community Trust. Funding was received this year from the National Lottery Community Fund for the 'City Neighbourhood' project, the Department for the Communities for the Inner North Neighbourhood Renewal project and Belfast City Council for the Capacity Building project.

Ashton Community Trust also manages a number projects, some of which may be short-term in nature. During the year Ashton ran a social supermarket, 'The Pantry', which attracted grant income from NI Housing Executive to fund the Project Co-ordinator, Belfast Charitable Society for set-up costs and additional amounts from Trusts & Foundations as well as individual donations from the public, for which we are particularly appreciative.

Over £150k was received from the Executive Office in relation to the Communities In Transition Health & Wellbeing programme.

The associated total expenditure on charitable activities was £5,081,551. Approximately 61% of these costs relate to staff costs (in line with many similar charitable organisations).

Service delivery within Victims and Mental Health Services is reliant on a group of dedicated self-employed counsellors and therapists. A tender exercise for the provision of these services is carried out each year to maintain quality, ensuring that all those delivering services continue to meet required standards.

Capital expenditure this year was modest, amounting to c. £25.5k, £20k on IT and £5.5k on office equipment and furniture.

The financial results are set out in detail on pages 24 to 46.

Restricted funds

Restricted funds are subject to specific trusts, ordinarily stipulated by the donor. Grant funding tends to be restricted in nature.

The total of restricted funds carried forward at the balance sheet date is £206,105.

Designated funds

Designated funds are those unrestricted reserves that have been allocated for a particular purpose by the trustees. The fixed asset reserve, amounting to £483,087, equates to the net book value of the charity's tangible fixed assets which are used on an on-going basis to deliver the charity's aims.

Ashton Community Trust have over many years loaned funds to Ashton Centre Development Limited. These are treated as a Programme-related (or social) investment. These investments were made directly in pursuit of the organisation's charitable purposes.

At 31 March 2024 the level of designated funds was £1,270,194.

General funds

General funds are those unrestricted funds which have not been designated for specific purposes by the Board.

At 31 March 2024 the level of general funds or 'free reserves' was £717,932.

Going concern

The trustees confirm that, in their opinion, the organisation is a going concern. The trustees are satisfied that, should it be necessary, the organisation can be duly right-sized to enable it to continue in operational existence for the foreseeable future.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Principal risks and uncertainties

The risks to which the charity is exposed are assessed by the Audit and Risk Committee throughout the year. The Chair of the Audit and Risk Committee then presents the principal risks to the Board for discussion and agreement on what the response to those risks should be.

Depending on the circumstance the Board may decide to:

- avoid the activity altogether, if they judge the risks to be too high;
- transfer the risk by taking out insurance cover;
- develop a response plan to mitigate the effects of an external risk;
- put controls in place to manage some risk but ultimately accept a residual risk.

Risks are assessed on both the potential impact to the charity as well as the likelihood that the risk might happen.

Given the nature of many of Ashton's activities, safeguarding is deemed a significant risk area. Failure to adequately protect children, young people and vulnerable adults would have a serious impact on Ashton's reputation and service-delivery viability. To mitigate this risk training is provided at all levels, Board, staff and volunteers. In addition, there are nominated Safeguarding Officers, Access NI checks are carried out and all government advice and guidance is followed.

There remains a risk around funding under the current business model to ensure long- term sustainability given the impact of factors outside the organisation's control such as increases in the National Living Wage and the significant increases in utility costs. Where possible costs are minimised, and Ashton continues to liaise with funders over re-profiling budgets to cover these unprecedented increases.

The scale and funding of the business is being negatively impacted by the continuing political instability, primarily at regional level. This has created a risk of reduced funding opportunities and delays in the emergence of new funding opportunities such as Peace Plus. Ashton continues to engage with a wide range of stakeholders to enable existing services to continue running and to develop work-arounds where necessary.

Ashton maintains insurance cover consistent with other providers in the sector in which it works and sufficient to meet the stipulations of funding bodies. Ashton also purchases professional indemnity insurance on behalf of its directors and officers.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

Ashton continues to develop partnerships that will benefit the North Belfast community. With regard to service delivery our key plans are as follows:

Training and Employment Services

Ashton will continue to work with its Belfast Works partners on the Connect project which is currently funded until March 2025. It is hoped that this funding will be extended, given the levels of Economic Inactivity to be addressed.

The department will also continue to deliver its Essential Skills programme in line with Department for Communities requirements.

Childcare and Family Support Services

The Head of Childcare and Family Support will continue to be an active member on the Department of Education Stakeholder Engagement Forum and support the implementation of actions under the new Early Learning and Childcare Strategy. The project will lobby for additional resources to be allocated to The Pathway Fund further supporting the provision working with children living in disadvantage.

The department will work to secure additional funding from Belfast City Council and The Northern Ireland Housing Executive for the continuation of 'The Pantry' social supermarket including the salary of the Pantry Co-ordinator.

Funding will be sought and research commissioned into the benefits of investing in community-based childcare. When complete this will be shared with relevant Ministers and Department of Education officials with a view for funding to be targeted to children most in need.

The department will engage with the review of the Minimum Standards in Childminding in Daycare and will apply to be involved in the Stakeholder group.

The department will also be an active member in the roll out of the RED programme, strengthening links between schools and communities with a view to implementing measures in partnership, which will reduce educational disadvantage.

Health and Wellbeing Services

The department remains committed to providing the highest quality service to all individuals seeking our support.

The department are looking forward to extending our Troubles Permanent Disablement Payments Scheme provision by welcoming a new Pension Welfare Officer to support individuals living in the North West.

The department is also excited about future plans for the development of the Community Navigator Pink T-Shirt Project and are also eagerly awaiting the launch of the new PeacePlus funding stream, which is due to commence later in 2024 which will hopefully further the opportunity to expand and enhance the existing Health & Wellbeing Caseworker support.

Additionally the department will continue to represent the needs of victims & survivors at various cross sectoral forums.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Youth & Arts Programmes

During 2024 -2025 New Lodge Youth Centre plan to develop the following:

Drop-in services – the Youth Centre will continue to provide a safe environment for young people to personally and socially develop. Our drop-in will engage young people in meaningful activities to provide them with a space they can be proud and take ownership of.

Romania project - the project will recruit and engage 24 young leaders in year-long programmes focusing on youth voice, challenging stereotypes, community leadership and social action.

Youth awards - Our Champions for Change project will provide a North Belfast Youth Awards for young people to champion their achievements. This will take place in Ulster University.

Summer provision – New Lodge Youth Club will provide a 7 week summer provision for those aged 5-18. The summer provision will entail group work programmes, 1-1 support, outreach & detached work in the area, community events, volunteering, social action work and partnership working. This project will support young people in decision-making particularly over contentious periods.

Manchester project - Due to the success of previous years we are recruiting for a new group of young people for another Manchester Project. This project will take a similar format as previous years.

1-1 support - There is a growing need for young people to receive 1-1 mentoring due to their presenting needs such as mental health, educational under-achievement, risk-taking behaviours etc.

Group-work - Projects will continue in New Lodge Youth Club, schools and in partnership with Ardoyne, Holy Family and Mountcollyer Youth Clubs.

The Youth Centre aims to provide a holistic approach to its provision and as such will continue to engage with key stakeholders such as social services, the Youth Justice Agency, community and youth and mental health organisations.

Structure, governance and management

Ashton Community Trust was incorporated by company limited by guarantee on 5 August 1998. It is governed by its Memorandum and Articles of Association (as updated 25 July 2012). It has no share capital and the guarantee of each member is limited.

Ashton Community Trust is registered with the Charity Commission for Northern Ireland (charity reference NIC 104639) and is recognised as a charity by HMRC under reference XR26284.

Vision

Our vision is 'to create a safe, prosperous and caring community where residents have pride and a sense of ownership'

Mission

Our mission (or overall purpose) is 'to promote positive change and improve the quality of life of the local communities'

Core values

- Integrity
- Inclusion
- Empowerment

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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

Ms N Collins

Mr C Neill

(Resigned 11 December 2023)

Mr T O'Reilly

(Resigned 14 August 2023)

Mr M Mullan

Mr S Pollard

Mr G Roberts

(Resigned 11 April 2024)

Ms K Murphy

Mr J Loughran

(Appointed 25 April 2024)

Mr J O'Hagan

(Appointed 25 April 2024)

Organisational structure

The charity is governed by trustees who are also directors for company law purposes. Unless otherwise determined by the company at a general meeting the number of directors shall not be less than 4 or more than 12. The directors are elected by its members on an annual basis.

The Board ensures the good governance of the charity by setting its strategic objectives and policy direction through the creation of a strategic plan and monitoring progress against that plan on a regular basis.

Ashton's current strategic plan covers the period 2023 to 2026. Having assessed both the strategic context and the statistical context, having carried out an extensive stakeholder engagement process and having carried out SWOT and PESTLE analyses, Ashton's strategic priorities, both external and internal, were agreed and a delivery framework has been designed.

The Board meets (on average) 8 times per year.

A number of sub-committees support the work of the Board:

- The Audit and Risk Committee;
- The Finance and Personnel Committee; and
- The Nominations and Remunerations Committee.

New Board members receive induction training to brief them on their roles and responsibilities, their legal obligations under charity and company law, the decision making processes of the Board and the sub-committees, the current strategy and operational plan, the organisational structure and current matters being discussed.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Related Parties

Ashton Community Trust is registered as a charity with the Charity Commission for Northern Ireland (charity number 104639) and recognised as a charity by HMRC (under reference XR 26284). It is registered as a company in Northern Ireland (company number NI034595). To help it fulfil its charitable objects, Ashton Community Trust has two fully-owned subsidiaries:

Ashton Services (NI) Ltd is a company registered in Northern Ireland (company number NI620447). Ashton Services (NI) Ltd are no longer trading and will be struck-off during the 2024-2025 financial year.

New Lodge Arts is registered as a charity with the Charity Commission for Northern Ireland (charity number 100353). It is registered as a company in Northern Ireland (company number NI603904). New Lodge Arts provides educational arts based activities for young people within North Belfast.

The financial results of Ashton Services (NI) Ltd and New Lodge Arts have been included in these group financial statements.

Management and staffing

During the 2023-2024 year leadership was provided by CEO Joanne Kinnear who worked closely with the Board, developing short-term strategies to meet the ever-changing circumstances, while also managing the day-to-day operations of the charity.

She was supported during the year by Ciara Rea, Deputy CEO, Christine McKeown, Head of Childcare and Family Support and Irene Sherry, Head of Victims and Mental Health Services. Salary costs for the Senior Leadership Team for 2023-2024 were £254,100.

Reserves policy

The reserves policy has been designed in order to:

- Provide a sustainable and appropriate level of working capital;
- Allow for periods of unexpected drops in planned income;
- Cope with sudden short-term increases in planned expenditure;
- Provide an appropriate level of cover for other risks or unforeseen events that may arise.

An assessment of the likelihood of each income stream continuing has been carried out as well as assessment of the impact on the charity of each income stream ending or being significantly reduced.

An assessment has also been carried out on the level of committed expenditure, as well as gauging the impact on beneficiaries, volunteers and staff of reducing expenditure in particular areas.

An assessment was also made of the amount of working capital required. This recognised the amount of payroll costs and an assessment of the variability of payment receipts from funders.

After taking all these factors into account the Board have decided that a target range of free reserves of £1,200,000 to £1,500,000 would be appropriate.

It should be recognised that free reserves (or general unrestricted) reserves do not include restricted funds or designated funds.

Designated funds currently include:

- Fixed asset reserve equivalent to the net book value of the charity's fixed assets. These are used in the furtherance of the charity's activities and include buildings and equipment;
- Programme related investment in Ashton Centre Development Limited. Although this investment generates some financial return, its primary motivation is not financial but the actual furtherance of the charity's objects, given the commonality of many of the objectives of both charities;

At 31 March 2024 the level of free reserves was £717,932.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Investment policy

The need to hold reserves has been explained in the Reserves Policy above.

The Board have considered whether some or all of the reserves should be invested to obtain a financial return for the charity. In making the investment decision the Board considered when the reserves might be needed and the acceptable level of investment risk.

To meet the charity's working capital requirements there was a realisation that a significant amount of reserves may need to be accessed at short notice. It was also recognised that investing reserves in assets other than cash would involve a greater degree of investment risk.

It was decided that should the levels of cash held increase an alternative place to deposit some funds would be sought, meeting the requirement to generate additional income while also being sufficiently accessible should funds be needed in unforeseen circumstances.

After reviewing a number of options the decision has been taken to invest surplus funds in the Epworth CashPlus Fund for Charities. An initial transfer of funds took place in April 2024.

Statement of trustees' responsibilities

The trustees, who are also the directors of Ashton Community Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the group financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

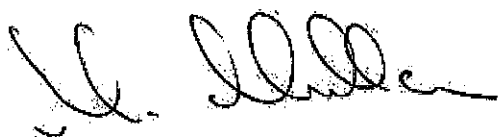
ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Mr M Mullan

Director

23 December 2024

Ashton Community Trust

Northern Ireland - Charity number 104639

Annual return

ASHTON COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ASHTON COMMUNITY TRUST

Opinion

We have audited the financial statements of Ashton Community Trust (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the group statement of financial activities, the group balance sheet, the charity balance sheet, the group statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024 and of the group's incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the group and parent 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 group and parent 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.

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ASHTON COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ASHTON COMMUNITY TRUST

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report 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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

ASHTON COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ASHTON COMMUNITY TRUST

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 group's and parent 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 group or the the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

ASHTON COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ASHTON COMMUNITY TRUST

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

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

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

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

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

ASHTON COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ASHTON COMMUNITY TRUST

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

ASHTON COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ASHTON COMMUNITY TRUST

Use of our report

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



Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

23 December 2024

**Chartered Accountants
Statutory Auditor**

Chartered Accountants & Statutory
Auditor
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Accounts

ASHTON COMMUNITY TRUST

GROUP STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	17,584	2,800	20,384	780
Income from charitable activities	4	2,180,108	3,326,518	5,506,626	5,775,981
Other trading activities	5	2,000	-	2,000	400
Investments	6	36,792	-	36,792	32,118
Other income	7	46,931	95,588	142,519	193,188
Total income		2,283,415	3,424,906	5,708,321	6,002,467
<u>Expenditure on:</u>					
Expenditure from charitable activities	9	2,272,360	3,441,953	5,714,313	5,971,580
Other	12	51,201	87,883	139,084	156,074
Total expenditure		2,323,561	3,529,836	5,853,397	6,127,654
Net outgoing resources before transfers		(40,146)	(104,930)	(145,076)	(125,187)
Gross transfers between funds		50,320	(50,320)	-	-
Net income/(expenditure) for the year/ Net movement in funds		10,174	(155,250)	(145,076)	(125,187)
Fund balances at 1 April 2022		2,232,751	409,469	2,642,220	2,767,407
Fund balances at 31 March 2023		2,242,925	254,219	2,497,144	2,642,220

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ASHTON COMMUNITY TRUST

GROUP STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	-	780	780
Income from charitable activities	4	1,957,649	3,818,332	5,775,981
Other trading activities	5	400	-	400
Investments	6	32,118	-	32,118
Other income	7	105,619	87,569	193,188
Total income		2,095,786	3,906,681	6,002,467
<u>Expenditure on:</u>				
Expenditure from charitable activities	9	2,134,227	3,837,353	5,971,580
Other	12	99,609	56,465	156,074
Total expenditure		2,233,836	3,893,818	6,127,654
Net outgoing resources before transfers		(138,050)	12,863	(125,187)
Gross transfers between funds		8,227	(8,227)	-
Net income/(expenditure) for the year/ Net movement in funds		(129,823)	4,636	(125,187)
Fund balances at 1 April 2021		2,362,574	404,833	2,767,407
Fund balances at 31 March 2022		2,232,751	409,469	2,642,220

ASHTON COMMUNITY TRUST

GROUP BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	16		534,052		614,279
Current assets					
Debtors	17	1,672,379		2,081,012	
Cash at bank and in hand		760,793		587,391	
		2,433,172		2,668,403	
Creditors: amounts falling due within one year	18	(470,080)		(640,462)	
Net current assets			1,963,092		2,027,941
Total assets less current liabilities			2,497,144		2,642,220
Income funds					
Restricted funds	21		254,219		409,469
<u>Unrestricted funds</u>					
Designated funds	22	1,531,176		1,631,941	
General unrestricted funds		711,749		600,810	
			2,242,925		2,232,751
			2,497,144		2,642,220

The financial statements were approved by the Trustees on 11 January 2024.



Mr M Mullan

Trustee



Mr S Pollard

Trustee

Company registration number NI034595

ASHTON COMMUNITY TRUST

CHARITY BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	16		513,947		587,472
Current assets					
Debtors	17	1,670,613		2,074,087	
Cash at bank and in hand		668,050		470,679	
		2,338,663		2,544,766	
Creditors: amounts falling due within one year	18	(442,167)		(596,783)	
Net current assets			1,896,496		1,947,983
Total assets less current liabilities			2,410,443		2,535,455
Income funds					
Restricted funds	21		198,934		334,290
<u>Unrestricted funds</u>					
Designated funds	22	1,531,176		1,634,941	
General unrestricted funds		680,333		566,224	
			2,211,509		2,201,165
			2,410,443		2,535,455

The financial statements were approved by the Trustees on 11 January 2024.



Mr M Mullan

Trustee



Mr S Pollard

Trustee

Company Registration No. NI034595

ASHTON COMMUNITY TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	29		161,658		73,237
Investing activities					
Purchase of tangible fixed assets		(25,048)		(91,214)	
Investment income received		36,792		32,118	
Net cash generated from/(used in) investing activities			11,744		(59,096)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			173,402		14,141
Cash and cash equivalents at beginning of year			587,391		573,250
Cash and cash equivalents at end of year			760,793		587,391

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Ashton Community Trust is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ashton Centre, 5 Churchill Street, Belfast, BT15 2BP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The financial statements consolidate the accounts of Ashton Community Trust and all of its subsidiary undertakings ('subsidiaries').

The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

The income and expenditure account for the year dealt with in the accounts of the charity was net expenditure of £125,012 (2022 - £130,536).

1.2 Going concern

These financial statements have been prepared on the going concern basis. Although three projects ended on 31 March 2023 due to the finish of the Northern Ireland-wide European Social Fund Programme, additional funding was granted by the UK Shared Prosperity Fund for the Belfast Works 'Connect' project which lasts until March 2025. The trustees are also satisfied that, should it be necessary, the organisation can be duly right-sized to enable it to continue in operational existence for the foreseeable future.

The group has fund balances at the balance sheet date of £2,497,144 and adequate resources to continue to meet its obligations for at least the next 12 months. Taking all factors into consideration, at the time of approving the financial statements, the trustees have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Creche	15% straight line
Fixtures and fittings	15%-25% reducing balance and 25% straight line
Computers	25% reducing balance

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Fixed Assets

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

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

Restricted and Unrestricted Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The allocation of funds is based on the interpretation of grants and donations received.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	17,584	2,800	20,384	780

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

	Victims & Mental Health Services 2023 £	Training & Employment Services 2023 £	Childcare & Family Support 2023 £	Youth Development Programmes 2023 £	Community Development Programmes 2023 £	Other Projects 2023 £	Total 2023 £	Total 2022 £
Performance related grants	1,634,575	1,372,820	1,421,296	718,653	142,965	216,317	5,506,626	5,775,981
Analysis by fund								
Unrestricted funds	787,203	71,601	1,146,752	9,238	25,540	139,774	2,180,108	1,957,649
Restricted funds	847,372	1,301,219	274,544	709,415	117,425	76,543	3,326,518	3,818,332
	1,634,575	1,372,820	1,421,296	718,653	142,965	216,317	5,506,626	5,775,981
Performance related grants								
Victims & Survivors Service	784,023	-	-	-	-	-	784,023	588,105
Peace IV	-	-	-	-	-	-	-	611,695
Belfast Health & Social Care Trust	787,203	-	161,645	-	-	-	948,848	506,645
Department for Communities	-	30,782	105,724	14,226	27,977	9,848	188,557	263,775
Department for the Economy	-	1,270,437	-	-	-	-	1,270,437	1,672,727
Belfast City Council	-	61,063	90,492	84,682	23,500	10,844	270,581	157,379
Childcare Fees	-	-	836,036	-	-	-	836,036	678,099
Education Authority	-	-	-	306,641	-	-	306,641	304,404
Big Lottery Fund	-	-	-	-	65,948	-	65,948	85,848
TEO	-	-	-	-	-	-	-	301,824
Other	63,349	10,538	227,399	313,104	25,540	195,625	835,555	605,480
	1,634,575	1,372,820	1,421,296	718,653	142,965	216,317	5,506,626	5,775,981

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

For the year ended 31 March 2022

	Victims & Mental Health Services £	Training & Employment Services £	Childcare & Family Support £	Youth Development Programmes £	Community Development Programmes £	Other Projects £	Total 2022 £
Performance related grants	949,511	1,802,962	1,310,855	1,096,637	218,994	397,022	5,775,981
Analysis by fund							
Unrestricted funds	269,326	168,579	1,110,230	162,345	-	247,169	1,957,649
Restricted funds	680,185	1,634,383	200,625	934,292	218,994	149,853	3,818,332
	949,511	1,802,962	1,310,855	1,096,637	218,994	397,022	5,775,981
Performance related grants							
Victims & Survivors Service	588,105	-	-	-	-	-	588,105
Peace IV	56,053	-	-	505,056	-	50,586	611,695
Belfast Health & Social Care Trust	213,862	-	292,783	-	-	-	506,645
Department for Communities	-	33,056	121,020	24,980	27,036	57,683	263,775
Department for the Economy	-	1,632,658	125	39,944	-	-	1,672,727
Belfast City Council	500	92,382	11,976	19,644	28,150	4,727	157,379
Childcare Fees	-	-	678,099	-	-	-	678,099
Education Authority	-	-	-	304,404	-	-	304,404
Big Lottery Fund	-	-	11,900	8,000	65,948	-	85,848
TEO	36,027	-	-	18,628	-	247,169	301,824
Other	54,964	44,866	194,952	175,981	97,860	36,857	605,480
	949,511	1,802,962	1,310,855	1,096,637	218,994	397,022	5,775,981

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Trading activity income: other	2,000	400

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable and investment income	28,381	23,707
Rental income	8,411	8,411
	36,792	32,118

7 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Coronavirus job retention scheme	-	-	-	49,320	402	49,722
Other income	46,931	95,588	142,519	56,299	87,167	143,466
	46,931	95,588	142,519	105,619	87,569	193,188

8 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2023	2022
	£	£
Audit of the charity's annual accounts	4,050	3,850
Other services to the group		
- Audit of the charity's subsidiaries	3,600	3,000
Total audit fees	7,650	6,850

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Expenditure from charitable activities

	Victims & Mental Health Services	Training & Employment Services	Childcare & Family Support Programmes	Youth Development Programmes	Community Development Programmes	Other Projects	Total	Total
	2023 £	2023 £	2023 £	2023 £	2023 £	2023 £	2023 £	2022 £
Staff costs	451,967	1,204,320	1,081,661	372,732	125,661	233,696	3,470,037	4,134,363
Depreciation and impairment	22,067	8,665	11,936	11,781	2,595	10,377	67,421	127,329
Rent & rates	53,458	58,032	58,401	1,526	1,938	23,522	196,877	236,228
Heat, light & power	12,439	17,198	18,101	21,114	175	10,139	79,166	61,034
Counselling & therapeutic supervisions	756,580	-	-	-	-	-	756,580	150,746
Training delivery costs	10,260	53,826	973	31,780	42	43,566	140,447	168,584
Daycare delivery costs	-	-	33,380	-	-	-	33,380	32,773
Other costs	245,531	61,146	158,151	341,646	30,070	133,861	970,405	1,060,523
	<u>1,552,302</u>	<u>1,403,187</u>	<u>1,362,603</u>	<u>780,579</u>	<u>160,481</u>	<u>455,161</u>	<u>5,714,313</u>	<u>5,971,580</u>
	<u>1,552,302</u>	<u>1,403,187</u>	<u>1,362,603</u>	<u>780,579</u>	<u>160,481</u>	<u>455,161</u>	<u>5,714,313</u>	<u>5,971,580</u>
Analysis by fund								
Unrestricted funds	670,576	86,841	1,084,889	43,034	30,383	356,637	2,272,360	2,134,227
Restricted funds	881,726	1,316,346	277,714	737,545	130,098	98,524	3,441,953	3,837,353
	<u>1,552,302</u>	<u>1,403,187</u>	<u>1,362,603</u>	<u>780,579</u>	<u>160,481</u>	<u>455,161</u>	<u>5,714,313</u>	<u>5,971,580</u>

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Expenditure from charitable activities

For the year ended 31 March 2022

	Victims & Mental Health Services	Training & Employment Services	Childcare & Family Support	Youth Development Programmes	Community Development Programmes	Other Projects	Total 2022
	£	£	£	£	£	£	£
Staff costs	452,778	1,573,990	1,107,326	676,610	148,235	175,424	4,134,363
Depreciation and impairment	32,044	32,272	22,594	23,264	7,382	9,773	127,329
Rent & rates	43,590	67,745	94,067	11,981	1,586	17,259	236,228
Heat, light & power	7,521	10,973	24,770	14,022	333	3,415	61,034
Counselling & therapeutic supervisions	150,746	-	-	-	-	-	150,746
Training delivery costs	9,872	82,223	127	52,814	-	23,548	168,584
Daycare delivery costs	-	-	32,773	-	-	-	32,773
Other costs	256,220	39,194	62,328	483,632	9,836	209,313	1,060,523
	<u>952,771</u>	<u>1,806,397</u>	<u>1,343,985</u>	<u>1,262,323</u>	<u>167,372</u>	<u>438,732</u>	<u>5,971,580</u>
	<u>952,771</u>	<u>1,806,397</u>	<u>1,343,985</u>	<u>1,262,323</u>	<u>167,372</u>	<u>438,732</u>	<u>5,971,580</u>
Analysis by fund							
Unrestricted funds	287,568	170,235	1,125,159	218,512	57,306	275,447	2,134,227
Restricted funds	665,203	1,636,162	218,826	1,043,811	110,066	163,285	3,837,353
	<u>952,771</u>	<u>1,806,397</u>	<u>1,343,985</u>	<u>1,262,323</u>	<u>167,372</u>	<u>438,732</u>	<u>5,971,580</u>

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	160	198
	<u> </u>	<u> </u>
Employment costs	2023	2022
	£	£
Wages and salaries	3,032,329	3,611,861
Social security costs	236,563	277,911
Other pension costs	201,145	244,591
	<u> </u>	<u> </u>
	<u>3,470,037</u>	<u>4,134,363</u>

The Charity considers several of its staff to be key management personnel. The total employment benefits including employer pension contributions of the key management personnel were £243,597 (2022 - £360,165).

During the year, the charity incurred redundancy costs totalling £114,274.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023	2022
	Number	Number
£60,001 to £70,000	1	-
	<u> </u>	<u> </u>

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Other

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Net loss on disposal of tangible fixed assets	37,854	-	37,854	-	-	-
Other expenditure	13,347	87,883	101,230	99,609	56,465	156,074
	<u>51,201</u>	<u>87,883</u>	<u>139,084</u>	<u>99,609</u>	<u>56,465</u>	<u>156,074</u>

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Impairments

Impairment tests have been carried out where appropriate and the following impairment losses have been recognised in profit or loss:

	2023 £	2022 £
In respect of:		
Property, plant and equipment	-	61,493

15 Fixed asset investments

Charity

Ashton Community Trust is the controlling party of Ashton Services (NI) Limited and New Lodge Arts, which is a charitable company. Both are incorporated in Northern Ireland and limited by guarantee.

The results of those entities are consolidated into these financial statements.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Tangible fixed assets

	Freehold land and buildings	Creche	Fixtures and fittings	Computers	Total
Group	£	£	£	£	£
Cost					
At 1 April 2022	564,898	110,265	754,476	279,307	1,708,946
Additions	-	-	14,194	10,854	25,048
Disposals	-	(110,265)	(567,107)	(128,970)	(806,342)
At 31 March 2023	564,898	-	201,563	161,191	927,652
Depreciation and impairment					
At 1 April 2022	229,898	110,265	567,364	187,140	1,094,667
Depreciation charged in the year	11,298	-	32,462	23,661	67,421
Eliminated in respect of disposals	-	(110,265)	(530,445)	(127,778)	(768,488)
At 31 March 2023	241,196	-	69,381	83,023	393,600
Carrying amount					
At 31 March 2023	323,702	-	132,182	78,168	534,052
At 31 March 2022	335,000	-	187,112	92,167	614,279

Tangible fixed assets

	Freehold land and buildings	Creche	Fixtures and fittings	Computers	Total
Charity	£	£	£	£	£
Cost					
At 1 April 2022	564,898	110,265	709,316	279,307	1,663,786
Additions	-	-	14,194	10,854	25,048
Transfer between categories	-	(110,265)	(567,107)	(128,970)	(806,342)
At 31 March 2023	564,898	-	156,403	161,191	882,492
Depreciation and impairment					
At 1 April 2022	229,898	110,265	549,011	187,140	1,076,314
Depreciation charged in the year	11,298	-	25,760	23,661	60,719
Impairment losses	-	(110,265)	(530,445)	(127,778)	(768,488)
At 31 March 2023	241,196	-	44,326	83,023	368,545
Carrying amount					
At 31 March 2023	323,702	-	112,077	78,168	513,947
At 31 March 2022	335,000	-	160,305	92,167	587,472

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Group		
Trade debtors	6,305	23,982
Other debtors	1,017,230	1,008,530
Prepayments and accrued income	648,844	1,048,500
	<u>1,672,379</u>	<u>2,081,012</u>
Charity		
Trade debtors	6,304	25,048
Other debtors	1,023,436	1,059,021
Prepayments and accrued income	640,873	990,018
	<u>1,670,613</u>	<u>2,074,087</u>

18 Creditors: amounts falling due within one year

	2023	2022
	£	£
Group		
Other taxation and social security	51,389	62,356
Deferred income	163,436	143,051
Trade creditors	145,507	217,527
Other creditors	41,103	60,287
Accruals	68,645	157,241
	<u>470,080</u>	<u>640,462</u>
Charity		
Other taxation and social security	51,389	61,641
Deferred income	132,662	107,641
Trade creditors	145,189	217,527
Other creditors	38,076	44,953
Accruals	74,851	165,021
	<u>442,167</u>	<u>596,783</u>

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ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19 Deferred income

	2023 £	2022 £
Other deferred income	163,436	143,051

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	163,436	143,051
Movements in the year:		
Deferred income at 1 April 2022	143,051	225,305
Released from previous periods	(143,051)	(117,664)
Resources deferred in the year	163,436	35,410
Deferred income at 31 March 2023	163,436	143,051

20 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £201,145 (2022 - £244,591).

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Group	Balance at 1 April 2021	Movement in funds			Balance at 1 April 2022	Movement in funds			Balance at 31 March 2023
	£	Incoming resources	Resources expended	Transfers	£	Incoming resources	Resources expended	Transfers	£
Victims & Mental Health Services	107,552	680,185	(665,203)	-	122,534	847,372	(881,726)	(50,254)	37,926
Training & Employment Services	7,350	1,634,383	(1,636,162)	-	5,571	1,301,219	(1,316,345)	9,555	-
Childcare & Family Support Services	40,964	200,625	(218,826)	-	22,763	274,545	(277,715)	(16,373)	3,220
Youth Development Programmes	133,015	934,292	(1,043,811)	32	23,528	709,416	(737,545)	21,533	16,932
Community Development Programmes	32,190	218,994	(110,066)	849	141,967	117,425	(130,098)	(14,639)	114,655
Other Projects	83,762	238,202	(219,750)	(9,108)	93,106	174,929	(186,407)	(142)	81,486
	<u>404,833</u>	<u>3,906,681</u>	<u>(3,893,818)</u>	<u>(8,227)</u>	<u>409,469</u>	<u>3,424,906</u>	<u>(3,529,836)</u>	<u>(50,320)</u>	<u>254,219</u>
Charity									
Victims & Mental Health Services	107,552	680,185	(665,203)	-	122,534	847,372	(881,726)	(50,254)	37,926
Training & Employment Services	7,350	1,634,383	(1,636,162)	-	5,571	1,301,219	(1,316,345)	9,555	-
Childcare & Family Support Services	40,964	200,625	(218,826)	-	22,763	274,545	(277,715)	(16,373)	3,220
Youth Development Programmes	56,804	714,113	(742,398)	32	28,551	513,038	(521,273)	21,533	41,849
Community Development Programmes	32,190	218,994	(189,616)	849	62,417	117,425	(130,098)	(14,639)	35,105
Other Projects	83,762	237,550	(219,750)	(9,108)	92,454	174,929	(186,407)	(142)	80,834
	<u>328,622</u>	<u>3,685,850</u>	<u>(3,671,955)</u>	<u>(8,227)</u>	<u>334,290</u>	<u>3,228,528</u>	<u>(3,313,564)</u>	<u>(50,320)</u>	<u>198,934</u>

See note 25 for explanatory notes to the funds.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Designated funds - Charity and Group

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Movement in funds Movement £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
Fixed asset reserve	538,114	49,358	587,472	(73,525)	513,947
Programme related investment	1,253,955	(209,486)	1,047,469	(30,240)	1,017,229
	<u>1,792,069</u>	<u>(160,128)</u>	<u>1,634,941</u>	<u>(103,765)</u>	<u>1,531,176</u>

See note 25 for explanatory notes to the funds.

23 Financial commitments, guarantees and contingent liabilities

During the prior year the trustees became aware of a potential claim against the charitable company and in the year ended 31 March 2023, the result of the legal process went against the charity. The amount of any liability is yet to be determined. The trustees are of the opinion that all costs and liabilities associated with the claim will be covered by the charity's insurance and are awaiting confirmation of this. As such, they consider that this matter should be disclosed as a contingent liability.

In addition, a portion of grants received may become repayable if the charitable company fails to comply with the terms of the letter of offer.

24 Analysis of net assets between funds - Group

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	534,052	-	534,052	614,279
Current assets/(liabilities)	1,708,873	254,219	1,963,092	2,027,941
	<u>2,242,925</u>	<u>254,219</u>	<u>2,497,144</u>	<u>2,642,220</u>

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

25 Explanatory notes to the funds

General unrestricted funds

These funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds

Fixed asset reserve is equivalent to the net book value of the charity's fixed assets that are used in furtherance of the charity's activities.

Programme related investment represents a loan to Ashton Centre Development Limited. Although this investment generates some financial return, its primary motivation is not financial but the actual furtherance of the charity's objects, given the commonality of many of the objectives of both charities.

Restricted funds

Victims & Mental Health Services receive funding from the Victims and Survivors Service towards staff costs and delivering a wide range of activities such as talking therapies, complementary therapies and social support.

Training & Employment Services receive ESF funding to deliver the Lemis+ and CORE programmes, the former in partnership with East Belfast Mission, GEMS NI, Impact Training and Upper Springfield Development Trust.

Childcare & Family Support Services receive ESF funding (through USDT) to deliver a Community Family Support Programme and receives funding towards Kinderkids staffing from the Department for Communities and the Pathway Fund.

New Lodge Youth Club receives a number of grants from the Education Authority tackling a range of societal issues.

Community Development receives funding from the Community Relations Council and the Department for Communities.

Transfers

During the year, there were transfers from unrestricted funds to restricted funds to cover overspends in certain projects. Transfers from restricted funds to unrestricted funds relate to several factors including fixed asset balances, management charges, and balances where no restriction remains.

26 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	243,597	360,165

There were no other transactions with related parties requiring disclosure.

ASHTON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

27 Subsidiaries

Details of the charity's subsidiaries at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Ashton Services (NI) Ltd	5 Churchill Street, Belfast, BT15 2BP	Activities of employment placement agencies	Limited by guarantee	100.00	
New Lodge Arts	5 Churchill Street, Belfast, BT15 2BP	Educational activities	Limited by guarantee	100.00	

28 Analysis of changes in net funds

The charity had no debt during the year.

29 Cash generated from operations

	2023	2022
	£	£
Deficit for the year	(145,076)	(125,187)
Adjustments for:		
Investment income recognised in statement of financial activities	(36,792)	(32,118)
Loss on disposal of tangible fixed assets	37,854	-
Depreciation and impairment of tangible fixed assets	67,421	127,329
Movements in working capital:		
Decrease in debtors	408,633	284,751
(Decrease) in creditors	(190,767)	(99,284)
Increase/(decrease) in deferred income	20,385	(82,254)
Cash generated from operations	161,658	73,237

Ashton Community Trust

Northern Ireland - Charity number 104639

Annual report

Charity Registration No. NIC104639

Company Registration No. NI034595 (Northern Ireland)

ASHTON COMMUNITY TRUST
GROUP ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ASHTON COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms N Collins Mr C Neill Mr M Mullan Mr S Pollard Mr G Roberts Ms K Murphy	(Appointed 19 May 2022)
Secretary	Mrs Ciara Rea	
Charity number	NIC104639	
Company number	NI034595	
Registered office	Ashton Centre 5 Churchill Street Belfast BT15 2BP	
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
Bankers	AIB 11-15 Donegall Square North Belfast BT1 5GB	
Solicitors	Worthingtons 24-38 Gordon Street Belfast BT1 2LG	

ASHTON COMMUNITY TRUST

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ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the group for year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association the Companies Act 2006 and "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

Ashton Community Trust's objects are, by associating with statutory authorities, voluntary and community organisations and the inhabitants of North Belfast, to:

- advance community development by providing facilities and amenities for and support and assistance to community and voluntary groups and organisations;
- advance health and wellbeing;
- relieve poverty;
- advance education;
- relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage;
- advance the arts, culture and heritage;
- provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for the residents; and
- promote religious and racial harmony, equality and diversity.

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charity should undertake.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

The following highlights some of the achievements of the 2022-2023 financial year.

Training and Employment Services

During the year Ashton Training and Employment Services department delivered the Lemis+ Project in conjunction with our 4 'Belfast Works' partner organisations (East Belfast Mission, GEMS NI, Impact Training and Upper Springfield Development Trust) and the CORE Project, both of which were funded through the European Social Fund.

Given this source of funding was to cease on 31 March 2023 and with no replacement funding in place, Training and Employment staff performed admirably throughout the year, successfully engaging with 4,350 participants, 2,048 of whom entered training and 1,300 gained employment.

This was due to following a holistic approach that focused on the overall health, wellbeing and, indeed, lifestyle of each individual client.

Consequently, Training and Employment Services was able to identify and develop new opportunities for those clients that improved not only their employability and educational outcomes but also their general quality of life.

Through funding from the Department of Communities an 'Essential Skills' (English, Maths and ICT) programme was also able to be provided to local individuals by dedicated tutors.

Childcare and Family Support Services

Kinderkids Daycare

The year 2022-2023 was a busy year for the childcare provision in many aspects. Kinderkids Daycare re-opened the Cliftonville Road branch of the childcare provision, whilst consolidating the childcare offering at the McSweeney Centre, Henry Place site.

During the year one of the main areas focused on by management was ensuring that all staff were trained in 'Adverse Childhood Experiences', ensuring that the childcare offering provided was one of a trauma-focused approach. Additionally staff also embarked on training within the 'Solihull Approach Framework' to enhance the childcare offering.

As society emerged from the effects of a global pandemic, Kinderkids' main focus in the year was to provide a high-quality, child and family centred approach. In the past year 315 children attended Kinderkids daycare, enabling 243 parents to enter or remain in employment, while 60 children 'deemed at risk' were offered childcare places to support them and their families. Looking ahead Kinderkids Cliftonville Road will open their Afterschool provision in September 2023.

Kinderkids Daycare is now proud to be Ulster University's childcare provider of choice.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Family Support Hub

The Lower North Belfast Family Support Hub continued to provide early intervention services for families and young people requiring support. The Hub brings together organisations that deliver early intervention services to children and young people from 0-18 years old and their parents or carers. The Hub includes community, statutory and voluntary family support services.

During the year the Family Support Hub was able to operate normally in processing referrals and all service providers are now interacting with families face-to-face.

The Hub membership stands at 69 individual members who are able to provide early intervention services to any Tier 2 families that have been referred.

The main source of referral was community referrals, closely followed by self-referrals. During the year the Hub processed 294 referrals, over twice the Belfast Health and Social Care Trust contracted amount of 144. The most requested service during this time was one-to-one family support at home, particularly for primary-school children displaying emotional, social or behavioural challenges.

During this time there was also an increasing demand for financial support and the Belfast Hub network was able to secure £3,900 of supermarket vouchers which were then distributed to 52 families who were most in need.

The Family Support Hub also strengthened their links with Child and Adolescent Mental Health Services (CAMHS) including facilitating 'Dealing with Big Feelings' training which was offered to all Hub providers and attended by over 30 members.

Community Family Support Programme

Similar to the Lemis+ and CORE projects within Training and Employment Services, the Community Family Support Programme was also funded by a European Social Fund grant, and hence its funding ended on 31 March 2023.

During the year the programme still met all of its targets including 49 enrolments, 10 clients entering employment, 8 entering training and 7 clients completing their OCN in Community Development. During the year all of the team accompanied 40 adults and children to the Armagh Planetarium for a family day event.

This programme was a great way to have a positive impact on the hardest to reach families so is a loss to the suite of services offered by Ashton's Family Support team.

Early Intervention Family Support Project

Ashton has now completed year 3 of this project where Belfast Charitable Society funded two Family Support Workers to provide one-to-one home visiting support to approximately 60 families referred through the North Belfast Family Support Hubs.

There was also funding of £7,000 available for supermarket vouchers which allowed approximately 100 families in need across all of North Belfast to be supported.

During the last financial year 54 families benefitted from receiving supermarket vouchers, while 78 families, comprising 93 parents and 136 children, were supported by home visits.

The two-fold approach was aimed at improving family relations, enhancing family functionality and increasing family resilience. The team also continued to advocate on behalf of families as necessary, with schools and the Education Authority being two examples.

This Family Support Service has enhanced the work of the Family Support Hubs in North Belfast who had previously identified that home visitation family support was a gap in its offering of services to families.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Health and Wellbeing Services (Bridge Of Hope)

During the year the Health & Wellbeing department worked hard to both consolidate and develop the services delivered to those in need of support.

In July 2022 the team relocated from McSweeney Centre back to Bridge of Hope's roots in the Ashton Centre. This turned out to be a truly positive experience and has had a great impact on both our service delivery and the team itself. This move has offered many new opportunities, including the development of a Child & Family Therapy Room, a new enhanced training room, access to smaller meeting rooms for one-to-one meetings with clients and a ground floor unit which is there to welcome people who can drop in as they walk past.

The new location also allowed the Health and Wellbeing team the opportunity to develop closer working relationships with colleagues across the rest of Ashton. The team have been able to work collaboratively on cross-departmental initiatives to help support those most in need and provide a holistic wrap around service to those individuals walking through the door.

As the beginning of the year the Health and Wellbeing department continued to deliver the Community Navigator 'Pink T-Shirt' pilot in the Royal Victoria Hospital's Accident & Emergency Department. In partnership with Start 360 and Belfast Health & Social Care Trust themselves, this pilot continued to provide support to patients in emotional and situational crisis.

Due to the pilot's obvious success, and at the request of the Trust's Mental Health Team, it then expanded into the delivery of Observation support. This service then saw Community Navigators providing one-to-one observation support for patients, psychosocially supporting them through observations while awaiting admission to a mental health in-patient bed.

Often these observations could last for quite some time, and so the Community Navigators were innovative in their engagement with the patients, including completing jigsaws, drawing and playing cards and taking the time to engage with them. Both schemes have been extremely successful in supporting patients but also in building relationships with the medical and Mental Health Liaison Teams within the Royal's A&E Department. Subject to the funding pressures within the Health Service generally, the department look forward to building on this work in the 2024-2024 financial year.

During the year, the team continued to provide the highest quality of health and well-being support to individuals impacted by suicide and self-harm, by poor mental health and emotional well-being and those impacted by the conflict.

Throughout the year personal development funding allowed the department to support 766 victims and survivors, giving them the opportunity to engage in a wide range of 74 programmes. These proved to be both popular, and on the basis of feedback received, were hugely successful.

During the year the department further supported 1,048 individuals through the delivery of 4,860 complementary therapy sessions.

In addition, 987 service users engaged in our BACP- accredited counselling service, delivered both face-to-face and via telephone, receiving 4,449 sessions of one-to-one support. This blended approach to service delivery allowed hard-to-reach individuals engage with the services offered.

Throughout the year the Pension Welfare Officers witnessed an increase in referrals from victims and survivors for support in completing and submitting their applications to the Troubles Permanent Disablement Payment Scheme. The team supported 159 victims and survivors this year in the submission of their applications.

The Health and Wellbeing Caseworkers continued to work hard supporting victims and survivors, offering wellbeing support to 288 individuals and supporting them accessing services to help improve their health and wellbeing.

Thanks to funding from the Victims & Survivors Service the department were able to offer additional services to those within the local community who were socially isolated. These included lunches for local pensioners, day trips, family outings, visits to local attractions for young people as well as training in areas such as candle making, wreath making, and attendance at Health & Wellbeing residentials. Over 450 individuals engaged in these events, allowing socially isolated individuals to make friends and form relationships which have continued after the events.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Youth & Arts Programmes

New Lodge Youth Centre

The Youth Centre facilitates needs-based youth provision for young people aged 5-18 every Monday to Saturday night. On average over 75 young people attend the Youth Centre each night.

In addition, a wide-range of programmes were run throughout the year, some of which are described below:

- **SPARK** - 10 young people who were identified as at risk of involvement in bonfire involvement were engaged on a 5-month long project. This project focused on decision-making, personal & social development and increased positive participation in their community. As part of the project the young people completed many social action projects such as community clean ups.
- **Engage** – This project works with between 80-100 young people on a weekly basis in the New Lodge and Ardoyne areas, challenging and supporting young people who are engaging in risk-taking behaviours. This project has been vital in supporting young people involved in the youth justice system, social services and those who are not attending formal education. The past five moderation visits from Education Authority have resulted in an 'Outstanding' grade for this project. Key aspects of this work are facilitated in New Lodge and Ardoyne Youth Clubs, schools and on an outreach/detached basis.
- **Social Action Work** – During the year young people completed 12 social action projects in the New Lodge community. These included community clean ups, online campaigns, Christmas events for both young people with disabilities and pensioners, a Christmas Appeal drive as well as in-centre events.
- **Qualifications & Accreditations** - During the year 5 courses were provided for young people. Young people participated in OCN Level 2 courses including youth leadership, mentoring and peer mentoring.
- **Outreach / Detached Work** - Throughout the year young people were supported with signposting, by the delivery of detached projects in partnership with neighbouring youth organisations, by running detached initiatives during contentious periods such as 12th July and 8th of August.
- **Mentoring** – 40 young people were supported in a one-to-one capacity, which included developing resilience, how to deal with issues, signposting and upskilling.
- **Romania Project** - In September 2022 and March 2023 28 young people (in total) travelled to Baraolt in Romania in partnership with Ardoyne Youth Club. The young people explored various issues such as leadership, volunteering, culture and raising aspirations. Each project entailed young people volunteering prior and during their trip working with young people with disabilities, elderly, living in poverty as well as young people of similar ages.
- **Schools Work** – During the year the Youth Centre team facilitated schools projects in partnership with St. Patrick's Primary School, Blessed Trinity College and Edmund Rice College. They supported 120 young people through the schools work in group- work programmes including leadership and social activity.
- **T:BUC Project** – Our T:BUC project with Mountcollyer Youth Centre included 20 young people from New Lodge and Tiger's Bay participating on a group work programme finishing with a residential in Newcastle. The project was moderated by a T:BUC representative and received an 'Outstanding' moderation score.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

New Lodge Arts

New Lodge Arts continued to make a positive impact on young people, supporting their personal and social development, creativity and building aspirations.

The **Arts Academy** is at the core of New Lodge Arts' work. During the year 14 weekly classes were delivered to 139 young people and four classes to over 25 adults. The programme content expanded to include guitar lessons for children, young people and adults following requests from across the community. The array of weekly classes continued to stimulate creativity, build self-esteem and develop the confidence of participants.

The **Stepping Stones** after-schools programme for children with emotional, social and behavioural challenges continued with 25 children participating in the weekly classes from September 2022 to February 2023.

New Lodge Arts' commitment to the promotion of Good Relations was evident through the **Community Pride Programme** which was delivered throughout the year. This programme allowed cross-community working with schools and groups across North Belfast.

Youth development continued to provide progression opportunities for participants through leadership programmes, volunteering at events and social action initiatives.

New Lodge Arts led on several activities during the summer 2022, which were included in the **New Lodge Festival** programme. Activities included, to name a few:

- The Dam Proud Cultural Event at Ligoneil Dam in partnership with the council to encourage better use of the park
- The Family Fun Day element of Gloves off at Girdwood, a youth boxing event that took place at Girdwood Community Hub.
- Two North Belfast Bike Raves with over 50 people taking part in a 5 mile cycle route across North Belfast.
- 'See Me Not My Label', a short film produced in partnership with the 174 Trust youth disability group.
- Tiny's Arts Academy presented 'Shrek' with 20 children aged 6-8 years old. 60 people made up of friends and family attended the final performance in Girdwood Hub.
- 'Bugsy' was performed in North Queen Street Community Centre involving 22 young people aged 8-11 years.
 - The Senior Arts Academy presented 'Matilda' to audiences of over 1000 people in the MAC through three sold-out audiences. 24 young people participated in the programme aged 11-17 years.

Partnership interventions continued through work with various partners including:

- New Lodge Youth Centre through the delivery of several intervention initiatives over the summer aimed at supporting young people at risk of engaging in risk-taking behaviour.
- ArtEz University of the Arts, Netherlands, were based with New Lodge Arts from April to June 2023. The artists in residence were studying at Masters degree level and exploring the role of socially engaged practice and artistic research that puts art to work in the name of equality and social justice.

The **Spring Family Fun Day** took place on Saturday 25th March in Alexandra Park and was attended by over 300 people. Our young leaders designed and programmed the event, created the interactive art work for the gymkhana game, facilitated the planting of hanging baskets and pots, facilitated an Easter Egg treasure hunt and undertook various other volunteering activities.

The **Arts and Older People Programme**, 'A Night on the Tiles', engaged older New Lodge residents through weekly sessions delivered in New Lodge Arts' Studio, and weekly sessions with residents in Clifton House Nursing Home, Carlisle Day Centre, Families Beyond Conflict and Newington Day Centre.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Community Development

The Community Development department continued to build upon the existing areas of high-quality work. Key themes this year were:

- Greater New Lodge Community Empowerment Partnership (GNLCEP)
- Community Information and Communications Systems
- Annual Greater New Lodge Community Festival
- Ulster University Neighbourhood Forum
- Garden Grid Strategy
- York Street Interchange

GNLCEP and Communications Systems

The GNLCEP met regularly, exchanged information and collaborated on a wide range of issues including the New Lodge Festival, housing, community safety, the Communities in Transition programme, Youth Development, the Garden Grid Strategy, the GNL Community Magazine and general communications, local anti-poverty programmes, the York Street Interchange, Ulster University, unwanted bonfire management and the Seven Hills Project.

These processes enabled local residents and groups to get to meet and share ideas, information and resources, access services, interact with each other and participate in decision-making, mediation and negotiation, community activity and hold community and statutory agencies to account.

Meetings, social interconnection both in-person and using social media, email and phone networks were maintained on a daily basis ensuring regular exchange of information and updates. The regular production of the community magazine was also maintained with door-to-door delivery of each edition.

Community Festival

This year's Festival programme included over 45 events delivered to total audiences of over 4,000 people. The Festival took place over a 14 day period in August and there really was something for everyone to enjoy. Various meetings of the Festival steering group took place and a Festival Programme brochure was publicised and distributed to the local community in both hard copy and electronic form.

Ulster University Neighbourhood Forum

Throughout the period regular engagement has been maintained with and between residents, community groups, UU, building contractors, student accommodation providers, Belfast City Council and other statutory agencies through the Neighbourhood Forum mechanism.

Although these engagements have often been challenging they have also been very useful in empowering residents to address various issues resulting from the Ulster University relocation process. Ongoing demolition and construction processes continued to bring issues of excessive noise, pollution, night-time working, rodent infestation, traffic and parking issues, cleansing and maintenance issues as well as a host of other problems. The arrival of thousands of students, staff and visitors presents evolving challenges that will require continuous attention by the forum.

Garden Grid

The Garden Grid strategy has continued to develop. The main focus continued to be on projects at Henry Place and Upper Meadow Street. The space at Henry Place has undergone significant transformation with the ultimate intention of establishing a central operational hub there to help roll out the overall Garden Grid strategy.

A container has been put in place to be used for meeting and storage purposes. With the help of Groundwork NI and a number of local volunteers this site has been cleared of dense bramble and dead vegetation in preparation for a planting area. Work is ongoing with volunteer strategy being developed alongside.

Work to the space at Upper Meadow Street has been well advanced. Local young people have been at the heart of this process with over 100 of them taking part in the planning and design process. The ideas of the young people are gradually being converted into reality, turning this once derelict space into an activity and garden space.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

York Street Interchange

The team continue to respond and represent the local community in relation to plans to construct the new Interchange. This has included responding to the Department for Infrastructure's Placemaking and Active Travel Review report.

There has been engagement and face to face meetings with DFI officials, AECOM and members of the Place Making and Active Travel Review Panel. These processes are in progress including continuing deliberations with DFI about an alternative plan and engineering reports, created in partnership with Alan Baxter Ltd (London).

We continue to promote a community vision of placemaking that is based on authentic lived experience and perspective. This vision includes effectively reconnecting North Belfast to the river and city centre in order to create a better living environment and a new and more successful neighbourhood for everyone.

We are also suggesting that significant public lands could be saved by a more efficient design and these could be invested into a 'Land Trust'. The values of such a Land Trust would include a low-carbon future, an inherent flood barrier, good urban design and place, vibrant living streets, active people and connections, green space links, co-operatives and social value.

Projects

Communities In Transition – Health & Wellbeing

The programme fostered collaboration and connection across the two CIT areas of New Lodge and Ardoyne, where people co-planned, co-designed and co-produced various activities, events and training programmes to improve their health and wellbeing.

This year's programme was made possible by our 46 Champions and Befrienders, as well as the professionalism and expertise of Ashton staff and our community partners,

Training was provided to various groups of people in the local community, such as young people, residents, volunteers and staff of different organisations. The training helped them to develop their skills and knowledge in health and wellbeing, and to support others in their area. The training covered topics such as:

- First Aid delivered by St John Ambulance
- (PHA Accredited) Mental Health First Aid
- Children's First Aid
- Beekeeping
- OCN Level 1 and 2 in Personal Development, Mental Health Awareness and Peer Mentoring

Three health and wellbeing interventions were also delivered that were based on the needs and interests of the community. The first intervention, 'Youth engagement', was for young adults who were not involved in community activities and were at risk of antisocial, criminal and coercive behaviour. They participated in an 8-week programme that focused on their emotional, physical, and health & wellbeing. The programme was a partnership between two local Gaelic Athletic Association clubs, CLG Ard Eoin in Ardoyne and CLG Padraig Pearses in New Lodge.

The second intervention, 'Anti-Poverty-Cost of living Crisis', was designed to help the most vulnerable residents by giving them practical items and skills to cope with the cost-of-living-crisis. The programme was intended to alleviate the need for residents to resort to moneylenders or engage in petty criminal activities as a means to sustain themselves and their families during the lead-up to Christmas. Residents received items such as energy saving light bulbs, blankets, slow cookers, air fryers, hot water bottles and attended health and wellbeing events during the winter months.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The third intervention, 'Ashton Community Trust Volunteer Pathway Centre', was established to make Ashton Community Trust the main volunteer centre for North Belfast. It was a pilot programme that offered residents the opportunity to become volunteers in one of the five pathways that were created. The pathways were:

- Social Volunteers
- Pathway to Training and Employment
- Pathway to Health and Wellbeing
- Pathway to Social Inclusion
- Pathway to Rehabilitation

Five health and wellbeing activities were also organised in the local area in partnership with various community partners. The activities included:

- Winter Health is your Wealth
- Music for the Mind
- Fun in the Sun Tai Chi outdoor classes
- Anti-poverty School Uniform pop-up shop and
- Health and Wellbeing for asylum seekers

Women's Group

This Department for Communities funded programme had six key objectives:

- to identify and recruit women who would benefit most from the support and guidance provided
- to provide training and support to women empowering them with skills, knowledge and confidence
- to increase the number of women involved in decision-making roles within their communities
- to increase community capacity building
- to improve mental health and emotional wellbeing
- to support families and strengthen the family unit.

During the period of the programme the women took on the following projects:

- Their second 'Women's Health Day', which was held in Girdwood Community Hub. There were over 15 information stalls from organisations such as Women's Aid, Breast Cancer Screening, The Heart Project, Newington Housing Association, The Parent Rooms, Cancer Lifeline and Smile Surestart. There was also private space to relax and unwind with art, yoga, Reiki, reflexology and acupuncture on offer.
- Took part in a photography courses as part of their personal development. The participants captured images and stories from local women living in Belfast, shared experiences which gave way to empowering the women to venture into places of the city to which they have never been.
- Christmas Toy Appeal, this project concentrated on families who may struggle during the Christmas period. Staff, contractors and suppliers of Ashton donated both pre-loved toys and new toys to this appeal. A Christmas grotto was created in Mc Sweeney for parents to attend and pick toys for their children. It supported 70 families (127 children) across the Neighbourhood Renewal areas. The project also received funds from Department for Communities Freshstart Programme.

During the year the following projects were managed by the Childcare and Family Support team.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

'The Pantry' Social Supermarket

The Pantry social supermarket commenced in April 2022 and has been a great success and asset to the Family Support offering available at the Ashton Centre. A start up grant was secured from Belfast Charitable Society, enabling the shop fit-out and purchase of the initial stock. The Northern Ireland Housing Executive provided two year funding to cover the Co-Ordinators salary. Other funding has come from Belfast City Council, community partners, as well as private companies.

In its first year 81 families engaged with The Pantry. This consisted of 316 individuals provided with food weekly for a period of 12 weeks. Of the 81 families, 53 received income maximisation advice and 38 received debt advice. Additionally 28 families engaged within Training and Employment programmes with a further 13 individuals entering into volunteering.

Community Fridge

Funding to start-up the community fridge was received from Hubbub, with the fridge opening at the Ashton Centre in August 2022. The fridge opens Tuesday to Thursday from 9am to 3pm, however the peak time is 9am when many people arrive at the Ashton Centre to access the free food and speak to other Ashton staff on issues they require advice or support with.

The concept behind the community fridge is to prevent food items going to landfill when they can be re-used by people requiring food support. Ashton has worked closely with Lidl, who donate food a few times a week to the community fridge.

Since its inception in August 2022 1,874 kg of food has been re-distributed and there have been 779 visitors to the fridge between August 2022 and March 2023.

Anti-Poverty Projects

A pop-up uniform shop took place in August 2022 when new, nearly new and pre-loved items were distributed to over 330 families.

In October 2022 a warm clothes pop-up shop was developed and this ran until March 2023 with many people receiving free warm clothes. On the first day alone in excess of 100 people attended this pop-up shop.

A major piece of work which took place this year was the co-ordination and delivery of the Fuel Hardship Scheme on behalf of Belfast City Council. Vouchers to the value of £82,000 were distributed to families experiencing fuel hardship.

Additionally partnership working with the McDonald Centre saw £2,000 of fuel vouchers distributed to people over 50 years residing in the New Lodge area.

In partnership with North Belfast Advice Partnership, a benefits clinic is also available weekly at the Ashton Centre. Here support and advice is offered on benefit issues, housing and accurate completion of forms.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Overall net expenditure for the year was £145,076 (2022 - £125,187). Unrestricted funds increased by £10,174 and restricted funds fell by £155,250.

As will be explained below, the end of European Social Fund programmes unfortunately led to a number of staff posts, mainly within the Training & Employment Services department but also Family Support, being made redundant at a cost of £114,274.

Following a review of fixed assets, looking at both usage and condition, the decision was taken to write-off all office equipment and furniture and fittings purchased prior to April 2017. This resulted in a loss on disposal in the 2022-2023 year of £37,854.

If it were not for these two items, net income for the year would have been £7,052.

Income from charitable activities was £5,506,626, 96% of the total income of £5,708,321. Of this total £2,180,108 (40%) came from unrestricted sources with £3,326,518 coming from restricted sources.

Training & Employment Services contributed c. 25% of the income from charitable activities. The majority of this funding related to the Lemis+ and CORE programmes. These received funding from the European Social Fund (administered in Northern Ireland by the Department for the Economy) with match funding from the Department of Economy. Following Brexit, 2022-2023 was the final year of the ESF funding. The Lemis+ programme was delivered in partnership with East Belfast Mission, GEMS, Impact Training and the lead partner Upper Springfield Development Trust. Both the Lemis+ and CORE programmes provided guidance, support and training throughout the year and continued to develop and adapt their service delivery model. Funding was also received from the Department for Communities for Essential Skills training (English, Maths and ICT).

Childcare & Family Support Services contributed c. 26% of the income from charitable activities. Of this 78% relates to the Kinderkids Daycare. Kinderkids aims to provide affordable day care provision which breaks- even from a financial perspective. This is only possible each year due to two grants received by Kinderkids, one from the Department for Communities (c. £114k) and one from the Pathway Fund (£30k).

The Lower North Belfast Family Support Hub is managed by Ashton (with funding received from Belfast Health & Social Care Trust), who also delivered a Community Family Support Programme (with ESF funding administered by Upper Springfield Development Trust). Similar to the two Training & Employment Services schemes the latter has now ended due to the end of the funding.

During the year funding continued to be received from Belfast Charitable Society allowing the Early Intervention Family Support Programme to continue. This programme funds two part-time staff to support families and also contributes towards the costs of school uniforms and allows vouchers to be distributed to families in need.

Victims and Mental Health Services contribute c. 30% of the income from charitable activities. Approximately 52% of this funding is received from the Victims and Survivors Service. This is a multi-year grant which includes an element of Peace IV funding covering the staff costs of two caseworkers. During the year the pilot 'Pink T-Shirt' project continued and expanded, providing Navigation and Observation support services to Belfast Health & Social Care Trust in the A&E Department of the Royal Victoria Hospital.

Income in relation to Youth & Arts Programmes exceeded £700k during 2022-2023 This was mainly for the New Lodge Youth Club which received numerous grants from the Education Authority, along with additional funding from Belfast City Council and Newington Housing Association.

Funding of £100k was received from the Community Relations Council in relation to the North Belfast Strategic Good Relations programme.

Community Development received £142k income during the year. Although a relatively-modest amount, this work is central to the ethos of Ashton Community Trust. Funding was received this year from the National Lottery Community Fund for the 'City Neighbourhood' project, the Department for the Communities for the Inner North Neighbourhood Renewal project and Belfast City Council for the Capacity Building project.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Ashton Community Trust also manages a number projects, some of which may be short-term in nature. During the year Ashton opened a social supermarket, 'The Pantry', which attracted grant income from NI Housing Executive to fund the Project Co-ordinator, Belfast Charitable Society for set-up costs and additional amounts from Trusts & Foundations as well as individual donations from the public, for which we are particularly appreciative.

Over £130k was received from the Executive Office in relation to the Communities In Transition Health & Wellbeing programme. In addition £90k was received from Belfast City Council to manage Fuel Poverty Hardship Fund monies within North Belfast.

The associated total expenditure on charitable activities was £5,714,313. Approximately 61% of these costs relate to staff costs (in line with many similar charitable organisations).

Service delivery within Victims and Mental Health Services is reliant on a group of dedicated self-employed counsellors and therapists. A tender exercise for the provision of these services is carried out each year to maintain quality, ensuring that all those delivering services continue to meet required standards.

Capital expenditure this year was modest, amounting to c. £25k, £11k on IT and £14k on office equipment and furniture.

The financial results are set out in detail on pages 27 to 49.

Restricted funds

Restricted funds are subject to specific trusts, ordinarily stipulated by the donor. Grant funding tends to be restricted in nature.

The total of restricted funds carried forward at the balance sheet date is £254,219.

Designated funds

Designated funds are those unrestricted reserves that have been allocated for a particular purpose by the trustees. The fixed asset reserve, amounting to £513,947, equates to the net book value of the charity's tangible fixed assets which are used on an on-going basis to deliver the charity's aims.

Ashton Community Trust have over many years loaned funds to Ashton Centre Development Limited. These are treated as a Programme-related (or social) investment. These investments were made directly in pursuit of the organisation's charitable purposes.

At 31 March 2023 the level of designated funds was £1,531,176.

General funds

General funds are those unrestricted funds which have not been designated for specific purposes by the Board.

At 31 March 2023 the level of general funds or 'free reserves' was £691,644.

Going concern

The trustees confirm that, in their opinion, the organisation is a going concern. Although three projects ended on 31 March 2023 due to the finish of the Northern Ireland-wide European Social Fund Programme, additional funding was granted by the UK Shared Prosperity Fund for the Belfast Works 'Connect' project which lasts until March 2025. Staff have been recruited for this project on fixed-term contracts. The trustees are also satisfied that, should it be necessary, the organisation can be duly right-sized to enable it to continue in operational existence for the foreseeable future.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Principal risks and uncertainties

The risks to which the charity is exposed are assessed by the Audit and Risk Committee throughout the year. The Chair of the Audit and Risk Committee then presents the principal risks to the Board for discussion and agreement on what the response to those risks should be.

Depending on the circumstance the Board may decide to:

- avoid the activity altogether, if they judge the risks to be too high;
- transfer the risk by taking out insurance cover;
- develop a response plan to mitigate the effects of an external risk;
- put controls in place to manage some risk but ultimately accept a residual risk.

Risks are assessed on both the potential impact to the charity as well as the likelihood that the risk might happen.

Given the nature of many of Ashton's activities, safeguarding is deemed a significant risk area. Failure to adequately protect children, young people and vulnerable adults would have a serious impact on Ashton's reputation and service-delivery viability. To mitigate this risk training is provided at all levels, Board, staff and volunteers. In addition, there are nominated Safeguarding Officers, Access NI checks are carried out and all government advice and guidance is followed.

There remains a risk around funding under the current business model to ensure long- term sustainability given the impact of factors outside the organisation's control such as increases in the National Living Wage and the significant increases in utility costs. Where possible costs are minimised, and Ashton continues to liaise with funders over re-profiling budgets to cover these unprecedented increases.

The scale and funding of the business is being negatively impacted by the continuing political instability, primarily at regional level. This has created a risk of reduced funding opportunities and delays in the emergence of new funding opportunities such as Peace Plus. Ashton continues to engage with a wide range of stakeholders to enable existing services to continue running and to develop work-arounds where necessary.

Ashton maintains insurance cover consistent with other providers in the sector in which it works and sufficient to meet the stipulations of funding bodies. Ashton also purchases professional indemnity insurance on behalf of its directors and officers.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

Ashton continues to develop partnerships that will benefit the North Belfast community. With regard to service delivery our plans are as follows:

Training and Employment Services

In the final days of March 2023 Ashton were informed that the Belfast Works consortium bid to the UK Shared Prosperity Fund for the 'Connect' project had been successful. This project, which will run until March 2025, allowed a number of staff who had previously been made redundant to be re-employed.

Although there was no budget certainty given the lack of a functioning Executive, the Department for Communities funded 'ICT Employment & Skills' project was planned to run for another year.

The department plan to offer a range of services to meet the needs of those economically inactive, such as:

- A wellbeing, employment and mentoring service;
- Training based on gaps in the labour market;
- Training designed to encourage self-employment;
- One-to-one employment support;
- Delivering training in community venues;
- Providing links to local gyms; and
- Providing links to local food banks and Ashton's own social supermarket.

Childcare and Family Support Services

During 2023-2024 the department plans to:

- Open afterschool provision at Cliftonville Kinderkids;
- Run a uniform pop-up shop;
- Support the provision of a minority / ethnic friendship group for families in North Belfast;
- Facilitate a disability support group for primary school children with the Ashton Centre;
- Secure funding allowing 'The Pantry' and other family services to continue;
- Actively engage in the development of the emerging Childcare strategy; and
- Further develop the Regional Community Daycare Network.

Health and Wellbeing Services

During 2023-2024 the department's team of staff and sessional practitioners will continue to provide high-quality services to support as many individuals in need as possible.

Due to the impact of the Pink T-Shirt Community Navigator pilot during this year, the department will lobby for the extension and development of this project which supports individuals in situational and emotional crises.

New areas of funding will be sought to support the work of the department, for example PeacePlus funding which may be available from January 2024. Funding will also be sought to further develop the Regional Trauma Network.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Youth and Arts Programmes

New Lodge Youth Centre plans to provide an inclusive provision that will cater for all young people's needs. This will entail a summer programme, which will involve a summer scheme for 5-18 year olds focusing on fun, relationship building and diversionary activities. Key dates in the summer will include the run up to 12th of July and 8th of August in which our provision will provide positive alternatives for young people to engage with rather than becoming involved in anti-social behaviour.

The team will continue our drop-in service for young people, which will engage 80-100 young people, aged 5-18, per week. This service provides a comfortable and safe space for young people to be themselves, to grow and educate themselves under the guidance of the youth work practitioners.

Group work programmes will continue with projects focusing on international work, good relations, anti-social behaviour, social actions, leadership and health and wellbeing. As part of our group work projects, we will run our international project to Romania where young people will take part in a voluntary trip working with multiple organisations in a deprived community in Baraolt. This work will involve the young people working with young people with a disability, young people in care and in local schools.

Through the Engage project, the team will continue to work with young people who are deemed vulnerable in multiple areas including anti-social behaviour, crime, sectarianism and other justice issues. Our project will continue to provide 1-1 mentoring, signposting, group work and outreach / detached support.

Social action work will take place throughout the year with young people taking the lead on initiatives such as Christmas appeals, community clean ups, campaigns and work with elderly people within the community.

Continuing to celebrate young people's achievements will be a focus within the Centre and it is intended to have a stakeholder event celebrating all our young people's achievements around the winter period.

The National Lottery Community Fund project, 'Champions for Change', will commence in April 2023, engaging young people in leadership projects, events and initiatives. This project will be facilitated in partnership with 174 Disability Project, Blessed Trinity College, St. Patrick's Primary School and Mountcollyer Youth Centre.

The Youth Centre aims to provide a holistic approach to its provision and as such will continue to engage with key stakeholders such as social services, the Youth Justice Agency, community and youth and mental health organisations.

New Lodge Arts

The Arts Academy will remain central to New Lodge Arts' work, as will the Community Pride Programme.

It is planned to develop the New Lodge Arts' Studio in the 2023-2024 year, to provide a shared space for the local community to access high quality arts provision including music and digital media. It will also enable creatives to explore and build upon their practice, expand their skills in digital sound recording, music production and digital media, work closely with other 'creatives' and potentially develop creative cluster.

New Lodge Arts are excited to be part of a collaboration with Battersea Arts Centre and Contact Theatre Manchester for The Agency project which will commence in September 2023. This project will support young people (aged 15-25) as social entrepreneurs, to make a difference and transform their local area, in a way that they think is best. The Agency project will be a progression opportunity for young people with a passion affecting social change in their communities.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Community Development

In addition to continuing the work of the Greater New Lodge Community Empowerment Partnership and the Community Festival, the department plans to:

- Develop discussions between the Ulster University Neighbourhood Forum and Belfast City Council about new physical designs planned for some sections of the local area. The department will work for co-design by local residents, gathering their thoughts and feelings, as well as considering their practical needs, issues and concerns.
- Develop the Garden Grid strategy further, develop existing sites and source funding for long-term sustainability.
- With regard to the York Street Interchange, continue to promote a vision of place-making that is based on lived experience and insight. The department will engage with key stakeholders, while also providing support and information to local residents.

Projects

Communities In Transition (CIT)

During 2023-2024 the programme plans to:

- Hold 4 programme information workshops in Ardoyne and the New Lodge
- Re-engage and recruit 20 'Champions' and 20 'Befrienders'
- Complete a Training Needs Analysis and provide training to the champions and befrienders
- Deliver 2 Outreach and Engagement Health & Wellbeing events
- Deliver 3 Health & Wellbeing interventions

Structure, governance and management

Ashton Community Trust was incorporated by company limited by guarantee on 5 August 1998. It is governed by its Memorandum and Articles of Association (as updated 25 July 2012). It has no share capital and the guarantee of each member is limited.

Ashton Community Trust is registered with the Charity Commission for Northern Ireland (charity reference NIC 104639) and is recognised as a charity by HMRC under reference XR26284.

Vision

Our vision is 'to create a safe, prosperous and caring community where residents have pride and a sense of ownership'

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Mission

Our mission (or overall purpose) is 'to promote positive change and improve the quality of life of the local communities'

Core values

- Integrity
- Inclusion
- Empowerment

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

Ms N Collins

Mr R Davison

(Resigned 19 May 2022)

Mr C Neill

Mr T O'Reilly

(Resigned 14 August 2023)

Mr M Mullan

Mr S Pollard

Mr G Roberts

Ms K Murphy

(Appointed 19 May 2022)

Mr T Evans

(Resigned 17 November 2022)

Organisational structure

The charity is governed by trustees who are also directors for company law purposes. Unless otherwise determined by the company at a general meeting the number of directors shall not be less than 4 or more than 12. The directors are elected by its members on an annual basis.

The Board ensures the good governance of the charity by setting its strategic objectives and policy direction through the creation of a strategic plan and monitoring progress against that plan on a regular basis.

Ashton's current strategic plan covers the period 2023 to 2026. Having assessed both the strategic context and the statistical context, having carried out an extensive stakeholder engagement process and having carried out SWOT and PESTLE analyses, Ashton's strategic priorities, both external and internal, were agreed and a delivery framework has been designed.

The Board meets (on average) 8 times per year.

A number of sub-committees support the work of the Board:

- The Audit and Risk Committee;
- The Finance and Personnel Committee; and
- The Nominations and Remunerations Committee.

New Board members receive induction training to brief them on their roles and responsibilities, their legal obligations under charity and company law, the decision making processes of the Board and the sub-committees, the current strategy and operational plan, the organisational structure and current matters being discussed.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Related Parties

Ashton Community Trust is registered as a charity with the Charity Commission for Northern Ireland (charity number 104639) and recognised as a charity by HMRC (under reference XR 26284). It is registered as a company in Northern Ireland (company number NI034595). To help it fulfil its charitable objects, Ashton Community Trust has two fully-owned subsidiaries:

Ashton Services (NI) Ltd is a company registered in Northern Ireland (company number NI620447). Ashton Services (NI) Ltd had a contract with Belfast Health and Social Care Services for the supply of staff to support childcare provision within North Belfast up to 31 August 2022 when their staff transferred, under TUPE arrangements, to Ashton Community Trust. It is planned to dissolve this company after all necessary filings have taken place.

New Lodge Arts is registered as a charity with the Charity Commission for Northern Ireland (charity number 100353). It is registered as a company in Northern Ireland (company number NI603904). New Lodge Arts provides educational arts based activities for young people within North Belfast.

The financial results of Ashton Services (NI) Ltd and New Lodge Arts have been included in these group financial statements.

Management and staffing

During the 2022-2023 year leadership was provided by CEO Joanne Kinnear who worked closely with the Board, developing short-term strategies to meet the ever-changing circumstances, while also managing the day-to-day operations of the charity. She was supported during 2022-2023 by Ciara Rea, Deputy CEO, Christine McKeown, Head of Childcare and Family Support and Irene Sherry, Head of Victims and Mental Health Services. Salary costs for the Senior Leadership Team for 2022-2023 were £243,597.

Reserves policy

The reserves policy has been designed in order to:

- Provide a sustainable and appropriate level of working capital;
- Allow for periods of unexpected drops in planned income;
- Cope with sudden short-term increases in planned expenditure;
- Provide an appropriate level of cover for other risks or unforeseen events that may arise.

An assessment of the likelihood of each income stream continuing has been carried out as well as assessment of the impact on the charity of each income stream ending or being significantly reduced.

An assessment has also been carried out on the level of committed expenditure, as well as gauging the impact on beneficiaries, volunteers and staff of reducing expenditure in particular areas.

An assessment was also made of the amount of working capital required. This recognised the amount of payroll costs and an assessment of the variability of payment receipts from funders.

After taking all these factors into account the Board have decided that a target range of free reserves of £1,200,000 to £1,500,000 would be appropriate.

It should be recognised that free reserves (or general unrestricted) reserves do not include restricted funds or designated funds.

Designated funds currently include:

- Fixed asset reserve equivalent to the net book value of the charity's fixed assets. These are used in the furtherance of the charity's activities and include buildings and equipment;
- Programme related investment in Ashton Centre Development Limited. Although this investment generates some financial return, its primary motivation is not financial but the actual furtherance of the charity's objects, given the commonality of many of the objectives of both charities;

At 31 March 2023 the level of free reserves was £691,644.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Investment policy

The need to hold reserves has been explained in the Reserves Policy above.

The Board have considered whether some or all of the reserves should be invested to obtain a financial return for the charity. In making the investment decision the Board considered when the reserves might be needed and the acceptable level of investment risk.

To meet the charity's working capital requirements there was a realisation that a significant amount of reserves may need to be accessed at short notice. It was also recognised that investing reserves in assets other than cash would involve a greater degree of investment risk.

The Board decided that a mixture of bank deposit accounts and, when funds allowed, holding an investment portfolio with the Northern Ireland Central Investment Fund for Charities were the best options to meet its requirements to generate income and provide capital growth in the context of the current economic climate.

During 2023-2024 should the levels of cash held increase an alternative place to deposit some funds will be sought, meeting the requirement to generate additional income while also being sufficiently accessible should funds be needed in unforeseen circumstances.

Statement of trustees' responsibilities

The trustees, who are also the directors of Ashton Community Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the group financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

ASHTON COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



.....
Mr M Mullan

Director

Date: 11 January 2024

Ashton Community Trust

Northern Ireland - Charity number 104639

Annual return

ASHTON COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ASHTON COMMUNITY TRUST

Opinion

We have audited the financial statements of Ashton Community Trust (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the group statement of financial activities, the group balance sheet, the charity balance sheet, the group statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023 and of the group's incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the group and parent 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 group and parent 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.

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ASHTON COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ASHTON COMMUNITY TRUST

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report 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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

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ASHTON COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ASHTON COMMUNITY TRUST

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 group's and parent 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 group or the the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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ASHTON COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ASHTON COMMUNITY TRUST

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

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

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

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - . Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - . Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - . The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

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

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ASHTON COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ASHTON COMMUNITY TRUST

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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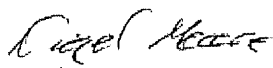
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ASHTON COMMUNITY TRUST**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF ASHTON COMMUNITY TRUST****Use of our report**

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



Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

11 January 2024

**Chartered Accountants
Statutory Auditor**

Chartered Accountants & Statutory
Auditor
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