

Suffolk Community Forum

Charity

**Suffolk Community Forum**

**Management committee report and financial statements**

**Charity number: 100117**

**for the year ended 31 March 2023**

## Suffolk Community Forum

### Contents

	<b>Page</b>
Management committee report	1 - 4
Auditors' report	5 - 8
Statement of Financial Activities	9
Balance sheet	10
Notes to the financial statements	11 - 18

**Suffolk Community Forum**  
**Management Committee Report**  
**for the year ended 31 March 2023**

The management committee present their report with the audited financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Rules 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 published in October 2019".

**Reference and Administrative Information**

Charity Name: Suffolk Community Forum  
Charity Registration number: HMRC: XR44574/ CCNI: 100117  
Business Address: 124 Stewartstown Road, Belfast, BT11 9BQ

**Committee of Management**

Terry Donaghy (Chair)  
Neil Douglas (Treasurer)  
Sammy Wilson  
Sandra Craig  
Roby Orr  
Ewan Suttie  
Maureen Appleton  
Brian McDougall  
Rachel McDougall  
Jason Spence

**Auditors**

McCreery Turkington Stockman LTD, 1 Lanyon Quay, Belfast, BT1 3LG

**Bankers**

First Trust Bank, 35 University Street, Belfast BT7 1ND

## **Suffolk Community Forum**

### **Management Committee Report for the year ended 31 March 2023**

#### **Structure, Governance and Management**

##### **Governing Document**

The Forum is governed by rules and is constituted as an unincorporated body.

##### **Recruitment and Appointment of Management Committee**

The management committee of the group are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the management committee hold office until the next Annual General Meeting and are eligible for re-election.

Individuals are invited to serve as management committee on the basis of their abilities and background so as to achieve a balance between those from the business, voluntary and charity sectors.

##### **Management committee Induction and Training**

The management committee have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

##### **Organisational Structure**

At present Suffolk Community Forum has a management committee of 7 members who meet regularly and are responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the manager.

## **Suffolk Community Forum**

### **Management Committee Report for the year ended 31 March 2023**

#### **Objectives and Activities**

The Suffolk Community Forum will work towards creating a stable, secure, confident community in Suffolk. The objective of the Group shall be to promote the benefit of the inhabitants of the Suffolk estate and its neighbourhood by associating together with said inhabitants and the local authorities, voluntary and other organisations in a common effort to provide or secure the provision of social services, educational and recreational facilities for all sections of the community i.e. youth, elderly, people with special needs or who are disabled, women, men, children, the unemployed and other disadvantaged groups within the area in the interest of social welfare.

#### **Achievements and Performance**

The group believes it achieved its goals of promoting good community relations throughout the Suffolk area.

#### **Financial Review**

The forum had a successful year. The results are set out in full in the audited accounts.

#### **Principal Funding Sources**

The principle source of funding was the DFC, BCC and SRRP.

#### **Investment policy**

Any surplus funds are transferred into short term savings accounts for investment.

#### **Reserves Policy**

The committee retain funds in the charity in order to provide sufficient working capital to facilitate the ongoing activities. The target for unrestricted fund reserves is six months support costs.

#### **Volunteers**

The charity is appreciative of the efforts of its volunteers who are involved in service provision.

**Suffolk Community Forum**  
**Management Committee Report**  
**for the year ended 31 March 2023**

We approve the financial statements

We confirm that:-

The management committee are responsible for the preparation of the financial statements so as to give a true and fair view of the state of affairs of the group and of the income and expenditure of the group for the financial year. In preparing those financial statements, the management committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the group will continue in business.

The management committee are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the group and that help ensure that the financial statements comply with generally accepted standards and the SORP recommendations. They are also responsible for safeguarding the assets of the group and taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of Committee  
Terry Donaghy (Chairperson) 13th December 2023



## Suffolk Community Forum

### Independent auditors' report to the trustees of Suffolk Community Forum

We have audited the financial statements of Suffolk Community Forum for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes. 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 accounts:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the Year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

#### 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 charity 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

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the Charity or to cease their operations. They have also concluded that there are no material uncertainties that could have cast significant doubt over their ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustees' conclusions, we considered the inherent risks to the Charity's business model and analysed how those risks might affect the Charity's financial resources or ability to continue operations over the going concern period.

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 Charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the Charity will continue in operation.

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

## Suffolk Community Forum

### Independent auditors' report to the trustees of Suffolk Community Forum continued

#### Other information

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

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

We have nothing to report in this regard.

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

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

- the information given in the financial statements is inconsistent in any material respect with the committee's report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of trustees

As explained more fully in the Statement of trustees' Responsibilities the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity 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 accounts 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 accounts.

## Suffolk Community Forum

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

### Detecting irregularities including fraud

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

We gained an understanding of the legal and the regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with Companies Act 2006, FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland". We focused on laws and regulations that could give rise to material misstatement in the financial statements. Our tests included but were not limited to:

- Agreement of the financial statement disclosures to underlying supporting documentation;
- Enquiries of management;
- Review of minutes of board meetings throughout the period; and
- Considering the effectiveness of the control environment and monitoring compliance with laws and regulations.

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

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from events and transaction reflected in the financial statements, the less likely we would become aware of it. As in all of our audits we addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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

### The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Charity's trustees, as a body. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Suffolk Community Forum

Richard McClay FCA (Senior Statutory Auditor)  
For and on behalf of McCreery Turkington Stockman LTD  
1 Lanyon Quay  
BELFAST  
BT1 3LG

Chartered Accountants

13th December 2023



Suffolk Community Forum

Statement of Financial Activities (Including Summary Income and Expenditure Account)  
for the year ended 31 March 2023

	Notes	Unrestricted		Restricted	Total
		Funds	Funds	Funds	
		2023	2023	2023	
		£	£	£	£
<b>Incoming Resources</b>					
<i>Activities to further the charity's objectives:</i>					
Grants received and events	3	19,500	49,197	68,697	69,215
<b>Total incoming resources</b>		<u>19,500</u>	<u>49,197</u>	<u>68,697</u>	<u>69,215</u>
<b>Charitable expenditure</b>					
Management and administration	4	(24,945)	(43,520)	(68,465)	(58,186)
<b>Total resources expended</b>		<u>(24,945)</u>	<u>(43,520)</u>	<u>(68,465)</u>	<u>(58,186)</u>
<b>Net income before transfers</b>		<u>(5,445)</u>	<u>5,677</u>	<u>232</u>	<u>11,029</u>
<b>Transfer between funds</b>		-	-	-	-
<b>Net incoming resources</b>		<u>(5,445)</u>	<u>5,677</u>	<u>232</u>	<u>11,029</u>
Fund balances brought forward		5,445	20,473	25,918	14,889
<b>Fund balances carried forward</b>		<u>-</u>	<u>26,150</u>	<u>26,150</u>	<u>25,918</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

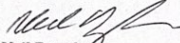
The notes on pages 11 to 18 form an integral part of these financial statements.

Suffolk Community Forum

Balance sheet  
as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		767		1,022
<b>Current assets</b>					
Cash at bank and in hand		27,463		28,626	
		<u>27,463</u>		<u>28,626</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(2,080)</u>		<u>(3,730)</u>	
<b>Net current assets</b>			25,383		24,896
<b>Net assets</b>			<u>26,150</u>		<u>25,918</u>
<b>Capital and reserves</b>					
Unrestricted funds	8		-		5,445
Restricted funds	8		26,150		20,473
<b>General funds</b>			<u>26,150</u>		<u>25,918</u>

The financial statements were approved by the Committee on 13 December 2023 and signed and approved for issue on its behalf by

  
Neil Douglas  
Treasurer

The notes on pages 11 to 18 form an integral part of these financial statements.

## Suffolk Community Forum

### Notes to the financial statements for the year ended 31 March 2023

#### 1. Accounting policies

##### 1.1. Basis of preparation

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association 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 published in October 2019". The charity is a Public Benefit Entity as defined by FRS 102.

##### 1.2. Resources expended

All expenditure is accounted for on an accruals basis.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

##### 1.3. 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.

Investment income is recognised once the income has been declared and notified to bank accounts.

##### 1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 25% reducing balance
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**Suffolk Community Forum**

**Notes to the financial statements  
for the year ended 31 March 2023**

..... continued

At each reporting period 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). Where it is not possible to estimate the recoverable amount of an individual asset, the Charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit and loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

**1.5. Cash at bank and in hand**

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.

**Suffolk Community Forum**

**Notes to the financial statements  
for the year ended 31 March 2023**

..... continued

**1.6. 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.

**Suffolk Community Forum**  
**Notes to the financial statements**  
**for the year ended 31 March 2023**

..... continued

**1.7. 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 profit and loss in the period it arises.

**1.8. Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

**1.9. Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2. Employees**

(including the management committee) during the year were:

Employment costs	2023	2022
	£	£
Wages and salaries	<u>29,772</u>	<u>28,327</u>

There were no employees earning over £60,000 in the two years ended 31 March 2023.

**Suffolk Community Forum**  
**Notes to the financial statements**  
**for the year ended 31 March 2023**

..... continued

**3. Total income received**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
SRRP	19,500	-	19,500	16,000
DFC	-	34,303	34,303	29,056
Sundry	-	100	100	792
PHA	-	1,000	1,000	4,000
Belfast City Council	-	10,772	10,772	13,600
Solace Women's Aid	-	102	102	1,000
Community Foundation	-	1,674	1,674	-
NIHE	-	1,246	1,246	-
Co-operation Ireland	-	-	-	1,585
Neighbourly Community Fund	-	-	-	1,800
Arnold Clark Community Fund	-	-	-	1,382
	<u>19,500</u>	<u>49,197</u>	<u>68,697</u>	<u>69,215</u>

Suffolk Community Forum

Notes to the financial statements  
for the year ended 31 March 2023

..... continued

	Total 2023 £	Total 2022 £
<b>4. Total resources expended</b>	29,772	28,327
Wages and salaries	1,186	1,770
Insurance	1,618	2,459
Rent, light and heat	1,142	519
Printing, postage and stationery	19,473	11,919
Direct project costs	1,828	1,486
Telephone	1,016	306
Computer costs	6,240	6,360
Book keeping	1,650	1,650
Audit	301	292
Bank charges	59	58
General expenses	3,925	2,700
Charitable donations	255	340
Depreciation on fixtures & equipment	<u>68,465</u>	<u>58,186</u>
<b>Analysis by fund</b>	43,520	41,245
Restricted	<u>24,945</u>	<u>16,941</u>
Unrestricted	<u>68,465</u>	<u>58,186</u>

5. **Taxation**

No liability to UK corporation tax arises on ordinary activities for the year. The forum is a registered charity.

**Suffolk Community Forum**  
**Notes to the financial statements**  
**for the year ended 31 March 2023**

..... continued

	Fixtures, fittings and equipment £	Total £
<b>6. Tangible fixed assets</b>		
Cost	10,466	10,466
At 1 April 2022	<u>10,466</u>	<u>10,466</u>
At 31 March 2023		
Depreciation	9,444	9,444
At 1 April 2022	255	255
Charge for the year	<u>9,699</u>	<u>9,699</u>
At 31 March 2023		
Net book values	767	767
At 31 March 2023	<u>1,022</u>	<u>1,022</u>
At 31 March 2022		

	2023 £	2022 £
<b>7. Creditors: amounts falling due within one year</b>	<u>2,080</u>	<u>3,730</u>
Accruals and deferred income		

	Restricted reserve account £	General reserve account £	Total £
<b>8. Statement of funds</b>			
Total reserves at 1 April 2022	20,473	5,445	25,918
Total income for the year	49,197	19,500	68,697
Total expenditure for the year	<u>(43,520)</u>	<u>(24,945)</u>	<u>(68,465)</u>
Total reserves at 31 March 2023	<u>26,150</u>	<u>-</u>	<u>26,150</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

Suffolk Community Forum  
 Notes to the financial statements  
 for the year ended 31 March 2023

..... continued

9. Analysis of net assets between funds

**Fund Balances at 31 March 2023  
 represented by:**

- Tangible fixed assets
- Current assets
- Current liabilities
- Total net assets**

	Restricted reserve fund £	Total £
	767	767
	27,463	27,463
	(2,080)	(2,080)
	<u>26,150</u>	<u>26,150</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.