

Registration number NI027831

**Roden Street Community Development Group
Company limited by guarantee**

Annual report and financial statements

for the year ended 31 December 2024

Roden Street Community Development Group

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Roden Street Community Development Group

Directors Report for the year ended 31 December 2024

The Directors present their report with the audited financial statements for the year ended 31 December 2024. 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 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 published in October 2019".

Reference and Administrative Information

Charity Name: Roden Street Community Development Group Limited

Charity Registration numbers: XR55021- HMRC & NIC101484- The Charity Commission for Northern Ireland.

Company Registration number: NI 027831

Registered Office: 162 Grosvenor Road, Belfast, BT12 5AT

Business Address: 162 Grosvenor Road, Belfast, BT12 5AT

Trustees

M Millen

B Kennedy

S Mulholland

J Marley

Secretary

Brian Kennedy

Auditors

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

Bankers

First Trust Bank Ltd, 156/160 Andersonstown Road, Belfast, BT11 9DH

Roden Street Community Development Group

Directors Report for the year ended 31 December 2024

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 4 October 1993 and is registered as a charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the directors, subject to article 38, hold office until the next Annual General Meeting and are eligible for re-election.

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

Directors Induction and Training

The directors 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.

Key Management Remuneration

The remuneration of key management personnel is set using the same parameters as all other staff, which is based on the individual's length of service to the charity.

Risk Management

The directors review major risks to the company on an ongoing basis. Income levels are regularly monitored and advised to contributors through the monthly newsletter. All transactions and projects are authorised by directors, thereby minimising internal risks. 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.

Roden Street Community Development Group

Directors Report for the year ended 31 December 2024

Organisational Structure

At present Roden Street Development Group Limited has a Board of directors of 5 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.

Objectives and Activities

The principal activities of the company to achieve the goal of securing a purpose built Community Centre for the benefit of the entire Roden Street Community.

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Directors Report for the year ended 31 December 2024

Trustee Report

2024 is best classified as a year of change and reassessment of core programming linked to identified community need. Advancement has progressed within Grosvenor Community Centre, as an organisation and physical complex and related to regeneration of the wider locality. In organisational terms, there has been an incremental shift towards increased **strategic health programming and provision of niche services** linked to SEN and environmental projects.

In facility terms, there has been significant internal investment, in year, to **future proof both** the building and grounds.

In area terms, for decades, the organisation has lobbied for regeneration of both Grosvenor Road, Westlink back path and Roden/Distillery Interface. We are delighted that 2024 has witnessed **concrete commitments** to such investment hitting the ground with works planned for 2025/2026.

As Trustees, we have sought to adhere to the goals of a **community management model** in 2024. This has included widening out engagement for managerial sub-groups and substantial growth in area planning, workshops and consultations. This has incorporated a dedicated focus on engaging children and young people in visioning both the area and the future of the organisation.

One of Grosvenor Community Centre's greatest achievements and a feature of work which is nurtured, has been the capacity to provide a 'home from home' for different groups, different interests, age ranges, cultural backgrounds and aspirations. In practice this means there are significant demands on facilities and space, as such we have begun to develop plans in the event of any future **Leisure Transformation** investments and potential expansion for the physical footprint of Grosvenor Community Centre.

In numerical terms participation at Grosvenor Community Centre and Complex has increased ...

Grosvenor Community Centre is open 7 Days per week
Operational Hours now include 3 new early morning sessions from 6am
Open Late Monday to Friday
Full 8 hours on both Saturday and Sunday
Average Weekly Participation at Grosvenor Community Centre in 2024
= 4,700

The organisation has continued to look forward with a long lens at improved **urban planning** and reconnecting the 'Grosvenor' community to city core and wider Belfast in physical and economic capacity terms. Whilst simultaneously providing daily high quality, contemporary services to reflect the community landscape and to make sure the people of our Belfast city are ready for the opportunities of the next decade.

As Trustees our expressed goal for 2024 was,

"Fruition of commitments for capital regeneration at Distillery Street and Grosvenor Road, expansion of bespoke SEN services, increasing the Warm and Well Programme and new health investment to assure team progression. We want this community to be able to benefit from Belfast City Centre Regeneration and Investment and play a role in achievement of Belfast Agenda aims and as such wish to develop our research capacity".

In terms of achieving those goals.....

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Directors Report for the year ended 31 December 2024

In 2024 we continued to lobby and provide rationale as to why the Grosvenor Road represented a key arterial route, housing both the RVH and Belfast Transport Hub. This work has ultimately resulted in agreement by Department for Communities to regenerate and renew the entire Grosvenor Road up to Dunville Park, complimenting the development plans of the Transport Hub/Weavers Cross site. This work is due to commence in 2025 and the organisation will work extensively on supporting meaningful local community engagement and consultation as to regeneration linking our area back into the City Centre area.

The organisaition are delighted that the work of Distillery Street Focus Group, led by Grosvenor Community Centre, has been able to see the advancement of a major investment scheme for Distillery Street, Roden Street and Forthmeadow Commuiny Greenway. Projections for 'sod cutting' are around June 2025 and this will represent a massive turbo boost for environmental sustainaiblty, tourism, local quality of life, health and wellbeing for this inner city locality. The partnership developed as part of Distillery Street Focus Group, including NIW, DFC, DFI, BCC and DOJ has ultimately culminated in a successful Peace IV submission for circa 750k to regenerate this problematic local space.

Distillery Street Currently.....



Distillery Street Outline Plans for Event and Environmental Spaces



Grosvenor Community Centre is also working to influence and rationalise a case for an investment scheme for local **business owners** to mitigate the impacts of the Transport Hub construction and road closures which have negatively impacted, in the interim period, economic capacity. This scheme, if agreed by Department for Communities and Belfast City Council, will aid the capacity and sustainability of local business in and around the Falls.

The period has witnessed, continuance of new communities engagement at the pitch, growth in existing teams competitive progression, enhanced engagement of women and girls and increased use by persons over the age of 65 years. The quality of facilities is currently at a high standard, with the renovated surface, new fencing and accessible, high quality spectator stand. However, with one eye on the future the organisation is looking at potential new guidelines from the IFA regarding playing field grounds, this may require expansion of the spectator stands to accommodation for 100 persons. As such **two resourcing bids** have been submitted in 2024, with expected decisions by close of play in 2025.

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Directors Report for the year ended 31 December 2024

We have been mindful in 2024 of the acute need for Grosvenor Community Centre to continue to be a beacon of inclusivity. As such cultural diversity participative engagement at the centre has been sustained in the period. This very visual good relations work, we feel, is the lynchpin of a positive and sustainable society. We were delighted this year to see the Fire Blades increase numbers and engagement of the Eastern European community. Daily participation by the Filipino community has been sustained and this years Barrio Fiesta and Christmas cultural events, saw attendances surpass the previous decades numbers.



As Trustees and along with the team and area we are undertaking reviews as to the uptake number of some core projects matched against the uptake number of new specialist provision. This will influence our next ten year plan for 2026 to 2036. This year has witnessed significant investment in new, need focused short and medium programming and it is expected that this will continue. The organisation are working to achieve capital investment into the actual facility (which is no almost 50 years old), the hope is to extend room capacity to match demand. The organisation are enormously thankful that support agencies has continued to keep the faith in our community management model. In 2024 we are particular proud that our support of diverse cultural backgrounds has not one been sustained but has grown. We feel that the current hostile environment can only be challenged by visual, local, good relations work. We feel honoured that so many different cultural backgrounds choose Grosvenor Community Centre as a welcome, home venue. As Trustees there has been a conscious effort to develop local capacity to influence decision making for both the locality and wider Belfast. We have hope for Belfast and for this community as a part of that advancement.

We wish to thank our support agencies, primarily Belfast City Council and Department for Communities, Education Authority, The Early Years Pathway Fund and the Executive Office, GP Federation for their continued partnership.

Thematic Programming 2024

Training & Research

The organisation continued to work as part of the ***CIT West Belfast Community Health*** Forum during this period, this included providing bespoke training pathways for individuals as varied as driving lessons, fitness instructor to SIA. This project, unfortunately, is due to end in 2025 but the benefit have been felt collectively across the area. The project has helped to improve emotional and physical health, whilst dually providing a foundation of training which is connected directly to viable employment and advancement options.

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Directors Report for the year ended 31 December 2024

In year our participation in the Inner City surrounding localities research project has begun in operational terms, engaging Grosvenor, the Market, Inner South, Inner North (New Lodge and Shankill). This exciting initiative with QUB Community Action project and **Community Research Network**, will see localities, many of whom face similar issues, develop local skills for research and shared lobbying. This will help to redress a key gap as to communities being able to rationalise and outline the investment gaps in localities including around environmental health, physical regeneration and access to large employers in both city core and in regional hospitals, both of which are located in inner city localities. This initiative is for five years and we hope that the work will develop a strong foundation for inner city surrounding localities to more impactfully lobby for reinclusion and reconnection to the economic growth of Belfast.



Environmental Training for
Inner City Localities

Health Outcomes:

In year the organisation has worked to add a new element to health programming, focused on young people with SEN, young women facing issues with online bullying and early years to establish sound health practices. The development of small group, shorter interventions (16 weeks) will be a key work stream moving into 2026/2027.

Pictured: Children's Wellness Programme & 'Bella Run Programme'



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Directors Report for the year ended 31 December 2024

Bella Wellness has continued to excel in the period, aimed to ensure accessible programmes for people who previously felt nervous or lacked confidence to attend. Bella Wellness now incorporates early mornings to support those with larger families or in employment, starting at 6am. The Spin Cycle initiative has been super successful in attracting adult males, who previously had not engaged, particularly older adults males. The circuits are individually tailored, they aid group relationship building but with individual equipment, this helped to sustain the confidence of individual participants. The sessions have opened up the facility to a whole new target audience and we are delighted to see engagement of older adult males in a sustained programme. The Bella Spin required some capital investment but has enabled the organisation to provide an innovative, early morning service targeting people who are most vulnerable to poor health determinants.

Bella Boogie Bounce has managed to engage a whole new group of women and young women. The service entails individual equipment, enabling those who feared 'group' work to engage at their own capacity but with the motivation of a group setting. Bella Boogie Bounce operates at a time to suit those with care requirements, those with underlying health issues and other barriers to engagement.

In an effort to work around the poor historic area design Bella Run is reanimating urban spaces with literal running and walking groups to make these routes established as safe, urban space to undertake outdoor health and wellbeing activities.

Grosvenor Community Centre has endeavoured in year to provide a plethora of Health programmes to tackle the multi-faceted issues impacting poor health across the locality.

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Health Environmental Programme

Grosvenor community garden is operated in conjunction with the Plough Men's Shed. In year the partnership has been further expanded to engage other groups and local initiatives, such as Grow NI. The concept is to expand the footprint of the garden programme to identify wider urban spaces where new programming could be located, specifically around the Falls area. The on-site programme is framed around growing home goods, cooking, walking and light aerobics on site. The programme supports around 52 persons, year round and 7 days per week. Grosvenor Community Centre continued in year to support older persons with hearing impairments, the sessions flourished in year with new seat work outs, yoga, arts and crafts and mindfulness.

Pictured.... Youth Led Environmental Programmes and Community Clean ups



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Trauma Informed Practice and Counselling

In year with partners we engaged in Trauma Informed Practice including workshop weekends. The series are based on small, sustained group work to explore what trauma is, its reverberations and how to develop boundary setting. The programme has made notable progress and outcome change in participants lives. This programme is set to span across a decade and we hope to use this as a trial for how to alter the trauma landscape of this community.

Family Support Programme

The organisation provides a referral based family support programme for children aged 5 years up to ages 14. The programme incorporates tailoring of a one to one service for children and young people and ordinarily widens out to support family unit. This child centred programme aims to support children/young people who are on the periphery of risk or vulnerability. The programme is individually focused and can be as varied as mentoring for physical activity engagement, to music therapy or reframing confidence. The programme engages up to 32 children/young people per annum.

Rights & Support Services

The historic determinants of the area, poor design, conflict and poverty, have reverberations which continue. The locality is predominately social housing with a minority of owner occupiers. The housing waiting list for Belfast comprising 13,524, (comprising around 23k persons) places significant strain on families awaiting a home. A regular part of the organisations work is assisting families or individuals in housing stress with advocacy or lobbying as well as practical supports. The local area comprises a high number of social housing properties, changes to the repair system and the lockdown resulted in a back log of housing repairs. In year NIHE operated a Retrofit scheme in Grosvenor estate which the organisation assisted as an information point and for help where problems arose.

The Court Ward area of Belfast, in which the community centre is located, continues to face incredibly alarming health outcomes. Women in the Court Ward are statistically likely to die a full five years before women in more affluent post codes according to NISRA. This statistic in modern times continues to illustrate the difference between communities in poverty and those in other areas. The Grosvenor area is located beside the Westlink, directly adjacent to the worst air quality indications in the city. The community was poorly designed in the 1970's with limited play space, outdoor zones and poor insulation in homes. Further to this the community was cut in half with Westlink and continues to be separated by the city core by a complex and poorly designed road and pavement network.

The complexities of the area mean Grosvenor Community Centre has retained a central pillar as a 'community development' organisation with a largely open door policy.

Community Sports

Grosvenor Community Centre and the Playing Field are viewed as hubs for community sports, competitive advancement, all age engagement and cultural inclusivity. The Playing field in year 2024 has continued to incubate success and has managed to ensure a need reflective blend of programmes for children, young people, adults and older persons. Sustaining the space as a site for both competitive sports and community engagement is a balancing act but one which is achieved by local management and through listening to local schools, sports teams, health activity providers and cultural sports providers.

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2024 Snapshots:

- ✚ Immaculata were Intermediate Cup Champion
The club were homeless until Grosvenor Road Playing field in 2006, since that time the organisation has worked with Immaculata to secure inclusion in the Amateur and then Intermediate League. Two bids were submitted in year for further field and grounds upgrades.
- ✚ Fire Blades
Grosvenor Community Centre has supported and housed the Fire Blades for over a decade. The initiative started with Polish women engaging in volleyball but has grown exponentially to now include diverse cultural backgrounds. The teams have excelled in local leagues, all Ireland and international competitions.
- ✚ Sports Day – Grosvenor Community Centre supports a range of sporting and engagement days for local primary schools, nursery and post primary. For instance, in year 24 Sports Days were facilitated.
- ✚ Inclusivity on the pitch, the playing field supports Asylum seekers, whilst in temporary accommodation to have a large, outdoor space to be able to undertake physical activity.

The playing field remains the 'Field of Dreams' acting as home space for a number of different teams, programmes and initiatives. Grosvenor Road playing field is able to perform the multiple functions of facilitating competitive leagues, community sports, multi sports and health and wellbeing programming. The organisation open the playing field 7 days per week, including late nights, which enables this ability to act as a leverage point for so many different sports, health programmes and initiatives. The organisation operate the playing field responsively to community needs, this requires a degree of flexibility, achievable via the **community management model**.

Partnership Growth:

The organisation has continued to work with Bryson Charitable Services in the period in a relationship which benefits both the locality and wider Belfast. The organisation continued to work in operational terms with South City, based in the Village and has retained membership on the Greater Falls Neighbourhood Partnership, Southwest Action Team, Greater Falls Family Support Hub, Housing Consumer Network and Greater Falls Out of School Hours Network. As well as being represented on two local boards of governors for primary schools and with Communities in Transition Health Programme West Belfast.

Warm and Well Programme:

In Year the centre operated a service to support those facing the health challenges of higher home costs and the cost of living. This service is flexible, yet supported, informal yet measured. The Warm and Well Programme engages all age ranges, but typically over 45 years, who feel isolated at home and are faced with rising home costs. Warm and Well provides a place and space to come together, hang out, develop, be warm, have a nutritious meal and explore health plans to meet the individual.

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Directors Report for the year ended 31 December 2024

Youth Health and Wellbeing Programme:

In Year Grosvenor Youth Service implemented a new programme focused on boundary setting, confidence to say no and understanding mental health. This programme was hugely successful and we hope to run a further schedule in 2025. The programme entailed one to one mentoring, light touch counselling and understanding what a boundary is and reinforcing confidence to maintain individual boundaries. The programme in year engaged 53 young people, generating feedback such as, “I have never understood why I feel pressured all the time, now I know I was afraid to say no”. “This support has changed my life, I am not afraid anymore, I am confident to be me.” We were very proud of both the team, the participants and the outcomes.

Bella Wellness in the Health Zone

We were delighted in year to support a range of new groups at Grosvenor Wellness Zone, including the Antrim Ladies GAA, Community Sports Network Vulnerable Support Programme and the local teams.

Core Historic Services

<i>Grosvenor Playgroup (Belle’s Angels)</i>	The Playgroup continued has continued with maximum capacity of 24 children, this 5-day service is enhanced with a family engagement programme. The service is registered with BHSCT and as such all staff are fully trained and annually updated. The dedicated staffing team are focused on providing high quality care for children aged 2 years and above up to P1. The service supports placements for students and young people interested in a career in childcare or early years. The scheme is substantiated by Family Support Programmes and Parental Training.
<i>Grosvenor Out of School Hours</i>	5 Days per week sees the facility alive with children in the afterschools programme, the service supports 48 children daily. The Out of School Hours programme sees children engaged in health and wellbeing, nutritional support, physical activity, multi sports and learning support. The service ensures that children are able to access a local support programme which is underpinned by a quality, caring and empathetic staff team, along with a healthy snack, a warm welcome and the chance to form positive relationships with peers.
<i>Youth Development Programmes</i>	Grosvenor Youth Service currently supports 58 young people in a varied year-round programme. The service encourages young people from junior and senior age to enjoy communication, learn, develop resilience and enhance capacity. In the year 2024 the

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Directors Report for the year ended 31 December 2024

	<p>members and leaders kept a strong focus on awareness raising, social media safety, mindfulness and wellbeing. The programme included accredited training from first aid to sports coaching, a political understanding initiative, relationship and sex education and body positivity initiative. The members also engaged in a cross-community programme focused on redeveloping the estates on either side of the interface wall. Including a Summer School with QUB Planning Department.</p>
<p>Grosvenor Summer Programming</p>	<p>The centre provides a 6-week summer programme for children aged 4 years to 12 years and 12 years to 18 years. The summer programme includes 2-day sessions for children and nightly sessions for young people, as well as a Saturday and Sunday programme. The summer programme includes on-site activities as well as an off-site programme of excursions and residential activities. The programme helps children and young people to feel engaged, happy and active all Summer long. The summer also enables the organisation to re-survey residents around emerging themes and area issues. The pandemic undoubtedly changed the community landscape and new challenges have emerged which the organisation is proactively addressing.</p>

Groups supported at Grosvenor CC
Golden Girls, Immaculata Juniors and Seniors, Fire Blades, Rising Stars, McNeil Dancing, Cooke Dancing Group, Pinoy Association, Bryson Parental Support Group, Willowbank, St James Swifts, South Belfast League & More

Festivals and Events 2024 Barrio Fiesta, Filipino Independence Day, Belles International Day, Youth Empowerment Conference, Next Generation Celebration, Halloween Fest, Grosvenor Lights Up for Christmas, 8th August – Families Together at Distillery Street, February Weekend Health Festival

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Directors Report for the year ended 31 December 2024

Investment

Expenditure 2024 increased due to increased building running costs and staff reviews, as well as changed pay structures. Programme demands reflect area need and as such some services expanded whilst others are in review. The period also saw some delays in funding support due to uncertainty around executive departments, this led to some funding support being released in quarterly blocks rather than yearly. The board of directors and project management team have grown over the years to include younger representation as well as representatives from Grosvenor Residents Group on the management subcommittee.

A Reflection on the Year 2024

2024 has been a year of fruition, much of the long term work undertaken by the organisation related to improved the lived experience and physical environment has been committed in year. This means 'sod cutting' will commence in the year 2025 and 2026. These physical transformations form part of a wider plan to make quality of life better for those who live here and to connect the area back into city core, including for tourism, employment and cultural opportunities.

The year has continued to see an increase in crisis demands, ordinarily related to anti social issues, housing repairs, housing and homelessness and on street drug use. The family support programme has also continued to assist in crisis situations linked to relationship breakdowns and economic crisis. This type of capacity support can be time intensive but is crucial to hold together the fabric of the area during challenging economic and social times. The facility has sustained extensive 7 day opening hours, supporting a diverse range of groups, ensuring maximum inclusion and bringing a wide range of cultural backgrounds together. Grosvenor Community Centre wishes to thank all those people who have participated at the site and who continue to make our space a vibrant centre in Belfast. The organisation recognises the faith shown by agencies, particularly Belfast City Council, in the community management model. Our vision for the next ten years is to ensure that the area physically is enhanced, that people are ready and confident to take advantage of the new opportunities in our city and crucially that we level up this area of deprivation to finally occupy its rightful place in Belfast. The organisation works towards higher level aspirations and pillars, including economic improvement and wider physical regeneration. Whilst also providing crisis support, daily services and a home from home for a diverse range of communities. The centre is demonstrably improving health outcomes in the area by providing access and learning growth. We have full faith that this locality can be one full of opportunity so long as the foundations and links are reconnected now. We thank our support agencies and crucially the diverse community at Grosvenor Community Centre. Pictured.... Christmas 2024, Bella Bounce Health Programme



Roden Street Community Development Group

Directors Report for the year ended 31 December 2024

Principal Funding Sources

The principle source of funding was the Belfast City Council, DFC and Education Authority.

Investment policy

The Charity would hope to move surplus funds to short term deposit accounts for investment.

Reserves Policy

The Roden Street Community Development Group lease and manage Grosvenor Community Centre from Belfast City Council, employing a number staff, with a voluntary team and maintaining a wide range of seven day week projects and services. The organisation supports a high number of beneficiaries in direct, front line and daily support. Operationally and in terms of facilities and buildings management and maintenance the organisation is large, as such is it essential that adequate reserves are kept in the event of negative circumstances.

RSCDG has calculated reserves on the basis of current operational, running, staffing and programme costs matched against income.

The board in determining this policy have also:

- Forecasted for levels of income in future years, taking into account the reliability of each source of income and the prospects for opening up new sources;
- Projected expenditure in future years on the basis of planned activity;
- Undertaken analysis of any future needs, opportunities, contingencies or risk
- Assessed, on the best evidence reasonably available, the likelihood of each of those needs and risks arising and the potential consequences for RSCDG of not being able to meet them.

The board members will review reserve arrangements in terms of monitoring on a quarterly basis and will alter the policy if necessary on an annual basis. This monitoring will take into account changing circumstances based on both income and expenditure.

The RSCDG board based on the scale of operations, lease and scale of facilitation to projects and services hold sufficient free reserves to provide cover for 6 months in relation to known liabilities

Volunteers

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

Roden Street Community Development Group

Directors Report for the year ended 31 December 2024

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditor is aware of that information.

Auditors

A resolution proposing that McCreery Turkington Stockman Ltd be reappointed as auditors of the charity will be put to the Annual General Meeting.

This report was approved by the Board on 1st May 2025

Brian Kennedy
Secretary

Roden Street Community Development Group

Independent auditors' report to the members of Roden Street Community Development Group

Opinion

We have audited the financial statements of Roden Street Community Development Group for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 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; 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 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

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

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

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 Company 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.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditors 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.

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Independent auditors' report to the members of Roden Street Community Development Group continued

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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared 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

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:

- the information given in the financial statements is inconsistent in any material respect with the trustees' 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, who are also the Directors of the charity for the purpose of company law, 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 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.

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Extent to which the audit was capable of 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 identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the Trustees. In addition, our risk assessment procedures included: inquiring with the Trustees as to the charities policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the Trustees have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the charities regulatory and legal correspondence; and reading Board minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The charity is subject to laws and regulations that directly affect the financial statements charity and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, environmental law.

Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the Trustees and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

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. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

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In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these 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 for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditors-responsibilities>. 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

Chartered Accountants

1st May 2025

Roden Street Community Development Group

**Notes to the financial statements
for the year ended 31 December 2024**

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