

COMPANY REGISTRATION NUMBER NI062808

WILLOWFIELD PARISH COMMUNITY  
ASSOCIATION

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

31 DECEMBER 2022

Charity Number NIC103336

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2022**

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**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE****CHARITY REFERENCE AND ADMINISTRATIVE DETAILS  
YEAR ENDED 31 DECEMBER 2022**

**Registered charity name** Willowfield Parish Community Association  
**Charity registration number** NIC103336  
**Company registration number** NI062808

**The trustees**

The trustees who served the company during the period were as follows:

Rev Clive Atkinson	Chairman
Stephen Harte	Treasurer
Pauline O Neill	Company Secretary
George Newell	
Isobel Blair	
Colin Birnie	
Peter Clugston	
William Withers	
Ruth Glover	

The trustees have delegated day to day management duties to Heather Purdy.

<b>Secretary</b>	Pauline O Neill
<b>Registered office</b>	The Micah Centre 149A My Lady's Road Belfast BT6 8FE
<b>Auditor</b>	Jackson Andrews Chartered Accountants & Statutory Auditor 6 Mandeville Mews Portadown County Armagh BT62 3NS
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS

# WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT

### YEAR ENDED 31 DECEMBER 2022

The trustees present their report and the audited financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Registered charity name</b>	Willowfield Parish Community Association
<b>Charity registration number</b>	NIC 103336
<b>Company number</b>	NI062808
<b>Registered office</b>	The Micah Centre, 149A My Lady's Road, Belfast, BT6 8FE
	The trustees have delegated day to day management duties to Heather Purdy.
<b>Auditor</b>	Jackson Andrews, Chartered Accountants & Statutory Auditor, 6 Mandeville Mews, Portadown, County Armagh, BT62 3NS
<b>Bankers</b>	Danske Bank, Donegall Square West, Belfast, BT1 6JS

### TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who served during the year and since the year end were as follows:

Rev Clive Atkinson	Chairman
Stephen Harte	Treasurer
Pauline O'Neill	Company Secretary
George Newell	
Isobel Blair	
Colin Birnie	
Peter Clugston	
William Withers	
Ruth Glover	

### PUBLIC BENEFIT STATEMENT

The Board of WPCA confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland, and are pleased to report that during 2022 the Association has continued to provide Public Benefits through the programmes and facilities we offer.

# WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

### OBJECTIVES AND ACTIVITIES

The objects of the Association is to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of Willowfield, Woodstock, Lagan Village, the Mount and the surrounding area in East Belfast without distinction of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion, by associating with the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants, and in particular:

- a) Children (Pre-school and Primary School Ages).
- b) Teenagers
- c) Unemployed Adults
- d) Single Parent Families
- e) Families struggling with poverty and deprivation
- f) The elderly and vulnerable.

### ACHIEVEMENTS AND PERFORMANCE

Total income for the year was £288,162 (2021: £347,231). Donations and legacies income amounted to £285,880 (2021: £344,910), investment income amounted to £332 (2021: £46) and other income amounted to £1,950 (2021: £2,275).

Total expenditure for the year amounted to £316,288 (2021: £326,587). Project management costs amounted to £86,193 (2021: £90,835) and the costs of charitable activities amounted to £230,095 (2021: £235,752).

The net expenditure for the year was £28,126 (2021: net income of £20,644).

2022 continued to see Covid recovery as one of our main challenges as we sought to protect local people and staff from high levels of Covid prevalent in the community. We noted that some people were afraid to attend events, whilst others craved community and rebuilding connections and relationships with other people. Staff were a vital link for people, leading the way in responding to need as it arose and showing kindness and compassion in all that they did. We continued with our Kids, Youth, Moving Forward, Family Support, CAP and Outreach projects, seeking to renew and rebuild relationships with local people, some of whom we hadn't seen much during the Covid period. We were delighted to be able to move past Covid restrictions as the year progressed and have larger events, heading, over the course of the year, to more pre-pandemic levels of people attending our programmes and events.

We noticed a significant increase in people, including children and young people, reporting mental health issues and have sought to address these issues through our programmes. We partnered with East Belfast Community Development Agency to raise awareness of Mental Wellness and have introduced a "Rest and Reflection" element to our Tuesday morning Open House group, amongst other things.

We have enjoyed several placement students with us over the course of this year. We welcomed Cheyenne Roberts from Gordon College in Boston in February. Cheyenne was in Northern Ireland to spend a term at Stranmillis University College. Cheyenne was involved in our Kids and Youth programmes for 7 weeks on her placement and continued to volunteer with us for the rest of her time in Northern Ireland.

# WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 DECEMBER 2022

#### ACHIEVEMENTS AND PERFORMANCE *(continued)*

We also welcomed Madi McClintock from Belfast Bible College who has given of her time all year on our Kids and Youth Programmes, attending Summer Schemes and helping out with Girls Group. In the Autumn, we welcomed Jack McFerran from Queen's University who did a three month placement with our CAP project, helping out with our Open House group and learning more about poverty and the related issues.

One of our first big events since Covid was a fun day to celebrate the Queen's Diamond Jubilee. Over 600 local people attended for a barbeque, bouncy castles and face painting. We were able to link in with many people from the area and it was a thoroughly enjoyable event for all! Staff were able to chat to people and provide information on our programmes and volunteers were very much appreciated as we hosted the event.

The WPCA Board took time out to attend a Strategic Review Day in June, facilitated by NICVA. This was a wonderful opportunity for the Board to spend time reflecting on our priorities and what we see as emerging needs coming out of Covid. As WPCA moves into its 20<sup>th</sup> year, it was important to review what we have done, where we are now, and what we see as the challenges and opportunities to come. Noticeably, coming out of Covid, it is important to consolidate and strengthen what we have, invest in our staff through training and seek to grow our volunteer base.

We were able to run our Summer Schemes this year, with larger numbers than during Covid. Many of the restrictions had eased significantly by this stage and our Kids, Family Support and Youth Summer Schemes were well attended and significant for those who attended. The weather was wonderful over the two weeks of the Schemes and we were delighted to welcome new families, as well as those better known to us. The following comments came as part of our feedback and evaluation:

*"We loved it all, thank you to everyone who made it possible!"*

*"Everything was super fun! We enjoyed the crafts, Jump, Jiggle and Jive and the farm on the last day."*

*"I'm not sure there is anything that can be done to improve as the kids had fun and the leaders always make them feel so special like they are best kids on the planet. Willowfield have been blessed with some amazing youth leaders."*

*"There are not many youth programmes like Willowfield that include lots of fun, trips and make all the children feel like they are all important. The summer scheme is so important as it is in an area where a lot of families may not be able to afford holidays or day trips, Willowfield offers these families a chance for their children to get out of the area and just be children. It stops them being bored and maybe getting into trouble, they also get a chance to socialise and make friends."*

*"Having children and not be able to afford to take my girls out on loads of trips. My girls enjoyed going to summer scheme as it brilliant price for my girls and they really enjoyed doing the trips as there was a mixture of different trips each day."*

*"The wonderful volunteers that make it so much fun for the kids and really give them time and attention"*

# WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 DECEMBER 2022

#### ACHIEVEMENTS AND PERFORMANCE *(continued)*

In the Autumn, we had a Christmas Card Competition, where entrants from the four local primary schools and from our programmes designed a Christmas Card. Ten designs were chosen, made into Christmas Cards and were available for sale. This was a great opportunity to involve our local community in helping to raise some much needed funds. We also held a Christmas Tree Festival at the end of November. We had 60 Christmas trees set up as a forest trail in Willowfield Parish Church. These were decorated by 22 local businesses, 3 local schools, several local community groups and various groups from WPCA and Willowfield Parish Church. It was a great event, running over the course of a week. We had local politicians attending as well as the choir from Nettlefield Primary School who opened the event for us. David Brooks MLA said, "I can't think of a better way to connect so many different community groups and businesses with the church."

We also enjoyed Festival Brass who performed for us on the Friday night and we had a special visitor from the North Pole for visiting children. Coming at a time when we were in the midst of a cost of living crisis, we were conscious of the needs of local people and also the pressures of rising costs within WPCA. The Christmas Tree Festival was an opportunity for people to come together to celebrate Christmas after a couple of years when we weren't able to meet together as we might have wished to. The delight and excitement on children's faces as they walked round the trees, enjoying the lights and atmosphere, made this event really worthwhile and many people have asked us to repeat the experience as a yearly tradition!

In December officials from the Department for Communities paid us a visit and we were delighted to be able to show them all that was going on that day, including Nettlefield School carol service preparations, our Tots Christmas party organized by our family support workers, as well as give them a tour of our facilities. This visit also resulted in funding being approved for 10 new laptops to upgrade our IT capabilities, for which we are so grateful to the Department for Communities!

We have benefitted from good links with other statutory, voluntary and community groups in the area, collaborating with East Belfast Alternatives to work with a group of boys. We are also involved in a number of local forums and network groups which help us to keep informed about local issues and what other groups are doing in the area so that we can offer complementary services and support each other. We look forward to building on these good relationships over the coming years.

#### Staff and Volunteers

As always, our staff and volunteers are what make WPCA what it is. We have wonderful staff who continue to go the extra mile and pour their hearts into our community. We are so grateful for all that they do and the selfless manner in which they do it. Our volunteers give generously of their time, in the midst of busy lives and for that we are enormously grateful. We could not do what we do without their help and support.

In terms of staffing this year, we welcomed Shannon Smillie into our Moving Forward Project. Shannon has great experience working with young people and students and we look forward to seeing this project develop with her involvement.

Hilary McClay, who had been Development Manager for ten years, left her role in July. As part of the succession planning, she had been working alongside the new General Manager, Heather Purdy for several months before finishing in July as the Administrator, Alice McCallum, returned from maternity leave. We wish to publicly thank Hilary for her leadership during her time at WPCA and acknowledge the huge part she played in the inception of WPCA. She has had an enormous impact and influence on the organisation and we wish her well as she moves on to other projects.

# WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 DECEMBER 2022

#### **FINANCIAL REVIEW (including reserves policy)**

At the end of 2022, there is a £40,950 of a surplus in unrestricted funds, of which the Board has set aside £38,000 as a salary reserve representing 2 months salary costs; and there is a surplus on restricted funds of £573,997.

The Board is so grateful for the donations and grants we received during 2022 from many charities, grant making bodies, churches and individuals including:

Belfast City Council, Church of Ireland Priorities Fund, Church of Ireland Orphans and Childrens Society, Garfield Weston Foundation, Enkalon Foundation, Department for Communities, The Tudor Trust, The Ardbarron Trust, David Irvine Foundation (CFNI), Archer Trust, TBF & KL Thompson Trust, EBCDA, Irish Youth Foundation, Hinchley Trust, Anchor Foundation, Halifax Foundation, Belfast Harbour Community Awards, Youth Action NI, Co-op Community Foundation, East Belfast Alternatives, Maurice & Hilda Laing Charitable Trust, Hinchley Trust, Victoria Homes Trust, MindMatters CoI and other donors who wish to remain anonymous.

The policy of the Management Committee is to maintain reserves at such level as limits the risk from a future downturn in income or from increased expenditure in the longer term, including expenditure on fixed assets.

#### **PLANS FOR FUTURE PERIODS**

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### Governing Document

Willowfield Parish Community Association is a charitable private company limited by guarantee and not having a share capital, whose registered office is situated in Northern Ireland. The Company was incorporated on 24th January 2007, commenced operations on 1st January 2008 and is recognised as a charity by The Charity Commission for Northern Ireland (charity reference number NIC 103336).

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.

##### Recruitment, appointment, induction and training

Unless otherwise determined by the Association in General Meeting, the number of Trustees shall not exceed fifteen and shall not be less than five. The Board shall comprise of The Chairperson (and Trustee) who at all times will be the Rector of Willowfield Parish Church or other person appointed by him/her to act in that capacity and the number of trustees appointed as follows, half of whom shall be appointed annually by the Select Vestry of Willowfield Parish Church, to be known as "nominated trustees" and half of whom shall be elected at the Annual General Meeting (AGM), to be known as "elected trustees".

All trustees shall be members of the Association. Elected trustees shall hold office for a period of up to two years and shall retire by rotation, with the longest serving half to retire at each AGM. Retiring (elected) trustees shall be eligible for re-election. The number of nominated and elected trustees shall remain equal at all times.

# WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

### STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

The trustees have the power at any time to appoint any person to be a trustee to fill a casual vacancy. Any trustee so appointed shall hold office only until the next following AGM and then shall be eligible for re-election/nomination.

Appropriate training and induction is available to all trustees.

#### Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate an exposure to major risks. 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. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

#### Organisational Structure

The Board meets on a regular basis throughout the year, and by careful analysis of management accounts considers if there are any major risks to the future and to ensure that the company is a going concern and able to continue its work to benefit local residents in the Willowfield area of inner east Belfast.

### TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of Willowfield Parish Community Association for the purposes of company law) are responsible for preparing the Trustees Annual 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 trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 2019 (FRS 102);
- make judgements and accounting 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 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 charitable company and enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**TRUSTEES' RESPONSIBILITIES STATEMENT** *(continued)*

In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**AUDITOR**

Jackson Andrews are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Registered office:  
The Micah Centre  
149A My Lady's Road  
Belfast  
BT6 8FE

Signed by order of the trustees



Pauline O'Neill  
Company Secretary

24 - 4 - 2023

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD  
PARISH COMMUNITY ASSOCIATION**

**YEAR ENDED 31 DECEMBER 2022**

**Opinion**

We have audited the financial statements of Willowfield Parish Community Association for the year ended 31 December 2022 which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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<sup>st</sup> December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information. The other information comprises any information other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD  
PARISH COMMUNITY ASSOCIATION (continued)****YEAR ENDED 31 DECEMBER 2022****Other information (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is material misstatement in the financial statements 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.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 directors' 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 directors' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibility statement set out on pages 7 and 8, the trustees (who are also the directors of the charitable company 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.

# WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION *(continued)*

YEAR ENDED 31 DECEMBER 2022

### **Responsibilities of trustees *(continued)***

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees wither intend to liquidate 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.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

### **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 the audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

### **Identifying and assessing potential risks related to irregularities**

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

#### **Audit response to risks identified:**

- the nature of the industry and sector, control environment and charity's financial results and position;
- current COVID-19 environment
- 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 Charity's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances 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 and involving relevant internal specialists regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

# WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD PARISH COMMUNITY ASSOCIATION *(continued)*

YEAR ENDED 31 DECEMBER 2022

### Identifying and assessing potential risks related to irregularities *(continued)*

As a result of these procedures, we considered that the particular areas in the financial statements that were susceptible to misstatement were related to management bias in accounting estimates and judgements; recognition, classification and completeness of income. 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 Charity 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 Charity legislation applicable to Northern Ireland, Charity's governing document, employment law, health and safety and 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 Charity's ability to operate or to avoid a material penalty.

Our procedures to respond to risks identified include the following:

- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- reviewing the financial statements 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 and external legal advisors concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatements due to fraud;
- reading minutes of meetings of those charged with governance;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments including those relating to revenue recognition; assessing whether the judgements made in making accounting estimates are indicative of potential bias; and evaluating the rationale of any significant transactions that are large, unusual or outside the normal course of the charity's activities.

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD  
PARISH COMMUNITY ASSOCIATION *(continued)***

**YEAR ENDED 31 DECEMBER 2022**

**Auditor's responsibilities for the audit of the financial statements *(continued)***

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WILLOWFIELD  
PARISH COMMUNITY ASSOCIATION *(continued)***

**YEAR ENDED 31 DECEMBER 2022**

**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 MICHAEL McCARTER FCA  
(Senior Statutory Auditor)  
For and on behalf of  
JACKSON ANDREWS  
Chartered Accountants  
& Statutory Auditor

6 Mandeville Mews  
Portadown  
County Armagh  
BT62 3NS

28<sup>th</sup> April 2023

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND  
EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds £	2022 Restricted Funds £	Total £	2021 Total £
<b>Income and endowments from:</b>					
Donations and Legacies	2	199,385	86,495	285,880	344,910
Investments	3	332	-	332	46
Other	4	1,950	-	1,950	2,275
<b>Total income and endowments</b>		<b>201,667</b>	<b>86,495</b>	<b>288,162</b>	<b>347,231</b>
<b>Expenditure on:</b>					
Project management	5	(53,228)	(32,965)	(86,193)	(90,835)
Charitable activities	6	(162,883)	(67,212)	(230,095)	(235,752)
<b>Total expenditure</b>		<b>(216,111)</b>	<b>(100,177)</b>	<b>(316,288)</b>	<b>(326,587)</b>
<b>Net (expenditure)/income</b>		<b>(14,444)</b>	<b>(13,682)</b>	<b>(28,126)</b>	<b>20,644</b>
<b>Transfers between funds</b>		<b>16,251</b>	<b>(16,251)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>1,807</b>	<b>(29,933)</b>	<b>(28,126)</b>	<b>20,644</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		39,143	603,930	643,073	622,429
<b>Total funds carried forward</b>		<b>40,950</b>	<b>573,997</b>	<b>614,947</b>	<b>643,073</b>

The Statement of Financial Activities includes all gains and losses arising during the year.

All income and expenditure derive from continuing activities.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

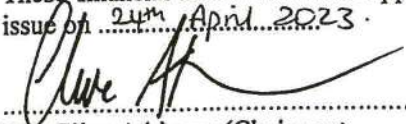
**BALANCE SHEET**

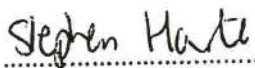
**31 DECEMBER 2022**

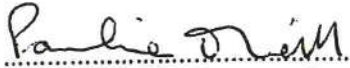
	Note	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		537,135		555,128
<b>Current assets</b>					
Debtors	15	2,040		1,346	
Cash at bank and in hand		139,553		139,778	
		<u>141,593</u>		<u>141,124</u>	
<b>Creditors: amounts falling due within one year</b>	16	(63,781)		(53,179)	
<b>Net current assets</b>			<u>77,812</u>		<u>87,945</u>
<b>Total assets less current liabilities</b>			<u>614,947</u>		<u>643,073</u>
<b>Net assets</b>			<u>614,947</u>		<u>643,073</u>
<b>Charity Funds</b>	19				
Restricted			573,997		603,930
Unrestricted			40,950		39,143
			<u>614,947</u>		<u>643,073</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved and signed by the member of the committee and authorised for issue on 24<sup>th</sup> April 2023.

  
.....  
Rev Clive Atkinson (Chairman)

  
.....  
Stephen Harte Esq (Treasurer)

  
.....  
Pauline O'Neill (Company Secretary)

Company Registration Number: NI062808

The notes on page 18 to 36 form part of these financial statements.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF CASH FLOWS**

**YEAR ENDED 31 DECEMBER 2022**

	Note	2022 £	2021 £
Cash flow from operating activities	22	(557)	35,775
Net cash flow from operating activities		(557)	35,775
Cash flow from investing activities			
Interest received		332	46
Net cash flow from investing activities		332	46
Net (decrease)/increase in cash and cash equivalents		(225)	35,821
Cash and cash equivalents at 1 <sup>st</sup> January 2022		139,778	103,957
Cash and cash equivalents at 31 <sup>st</sup> December 2022		<u>139,553</u>	<u>139,778</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		139,553	139,778
Cash and cash equivalents at 31 <sup>st</sup> December 2022		<u>139,553</u>	<u>139,778</u>

# WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

### 1. Summary of significant accounting policies

#### (a) General information and basis of preparation

Willowfield Parish Community Association is a charitable private company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The Company was incorporated on 24th January 2007, commenced operations on 1st January 2008 and is recognised as a charity by The Charity Commission for Northern Ireland (charity reference number NIC 103336).

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.

The nature of the charitable company's operations and principal activities are to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of Willowfield, Woodstock, Lagan Village, the Mount and the surrounding area in East Belfast without distinction of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion, by associating with the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants, and in particular: children (pre-school and primary school ages), teenagers, unemployed adults, single parent families, families struggling with poverty and deprivation and the elderly and vulnerable.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standard, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid. The financial statements are prepared in sterling which is the functional currency of the charity.

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

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 31 DECEMBER 2022****(b) Funds**

The company has two types of funds for which it is responsible. A definition of these funds is as follows:

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

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

Transfers between funds include transfers from unrestricted funds to cover deficits in restricted funds.

**(c) Income**

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

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

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

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Voluntary income received by way of donations and gift are included in the SoFA when received.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 DECEMBER 2022****(c) Income (continued)**

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

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

Investment income is interest earned through holding cash at bank. Interest income is recognised when receivable.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of project management includes salary costs, insurance and depreciation;
- Expenditure on charitable activities includes direct costs (for example salary costs, programme expenses, running costs, telephone costs).

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

**(e) Support costs – allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated on the basis of time spent on raising certain funds or activity.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**(e) Support costs – allocation** *(continued)*

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

The analysis of these costs is included in note 7.

**(f) Tangible fixed assets**

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

All tangible fixed assets costing more than £1,000 are capitalised.

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

Freehold property	2% straight line
Equipment	33 1/3% straight line
Fixtures and Fittings	33 1/3% straight line
Motor Vehicles	25% straight line

**(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(h) Impairment**

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

**(i) Provisions**

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

**(j) Leases**

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

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**(k) Employee benefits**

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

**(l) Tax**

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

**(m) Going concern**

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

**(n) Judgements and key sources of estimation uncertainty**

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

**(i) depreciation method and asset useful lives**

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

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**2. Income from donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations	63,742	22,415	86,157	30,080	57,615	87,695
Grants	129,622	64,080	193,702	65,130	188,934	254,064
Gift Aid	6,021	-	6,021	3,151	-	3,151
	<u>199,385</u>	<u>86,495</u>	<u>285,880</u>	<u>98,361</u>	<u>246,549</u>	<u>344,910</u>

**3. Income from investments**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Interest - deposits	332	-	332	46	-	46
	<u>332</u>	<u>-</u>	<u>332</u>	<u>46</u>	<u>-</u>	<u>46</u>

**4. Other income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rent receivable	1,950	-	1,950	2,275	-	2,275
	<u>1,950</u>	<u>-</u>	<u>1,950</u>	<u>2,275</u>	<u>-</u>	<u>2,275</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 DECEMBER 2022**

**5. Project management**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Core activities</b>						
Support costs	43,495	1,472	44,967	6,062	35,040	41,102
	<u>43,495</u>	<u>1,472</u>	<u>44,967</u>	<u>6,062</u>	<u>35,040</u>	<u>41,102</u>
<b>Micah Centre:</b>						
Bank fees	133	-	133	118	-	118
Caretaker and cleaning	-	7,571	7,571	86	-	86
Motor vehicle expenses	1,180	-	1,180	1,062	-	1,062
Support costs	8,420	23,922	32,342	8,936	39,531	48,467
	<u>9,733</u>	<u>31,493</u>	<u>41,226</u>	<u>10,202</u>	<u>39,531</u>	<u>49,733</u>
	<u>53,228</u>	<u>32,965</u>	<u>86,193</u>	<u>16,264</u>	<u>74,571</u>	<u>90,835</u>

**6. Analysis of expenditure on charitable activities**

	Activities undertaken directly £	Support costs £	Total 2022 £	Unrestricted Total 2022 £	Restricted Total 2022 £
Family Support Project	-	53,716	53,716	19,732	33,984
Children's and Youth Project	-	83,454	83,454	67,791	15,663
Outreach Project	-	92,925	92,925	75,360	17,565
	<u>-</u>	<u>230,095</u>	<u>230,095</u>	<u>162,883</u>	<u>67,212</u>

£67,212 (2021 - £155,684) of the above costs were attributable to restricted funds. £162,883 (2021 - £80,068) of the above costs were attributable to unrestricted funds.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 DECEMBER 2022**

**6. Analysis of expenditure on charitable activities (continued)**

	Activities undertaken directly £	Support costs £	Total 2021 £	Unrestricted Total 2021 £	Restricted Total 2021 £
Family Support Project	-	39,653	39,653	7,960	31,693
Children's and Youth Project	-	111,587	111,587	37,674	73,913
Outreach Project	-	84,512	84,512	34,434	50,078
	-	<u>235,752</u>	<u>235,752</u>	<u>80,068</u>	<u>155,684</u>

£155,684 (2020 - £153,389) of the above costs were attributable to restricted funds. £80,068 (2020 - £125,913) of the above costs were attributable to unrestricted funds.

**7. Allocation of support costs**

Support cost	Basis of allocation	Project Management £	Family Support Project £	Children's and Youth Project £	Outreach Project £	Total 2022 £
Wages & salaries Programme expenses	Time spent	46,877	43,440	71,714	75,241	237,272
Repairs and maintenance	Est usage	2,150	6,176	11,302	12,701	32,329
Rates	Est usage	2,013	-	438	882	3,333
Insurance	Est usage	971	164	-	-	1,135
Heat and light	Est usage	2,803	2,367	-	-	5,170
Stationery, supplies & phone	Est usage	-	1,569	-	3,487	5,056
Depreciation	Est usage	1,898	-	-	614	2,512
Governance	Cost	17,993	-	-	-	17,993
	Cost	2,604	-	-	-	2,604
<b>Total</b>		<u>77,309</u>	<u>53,716</u>	<u>83,454</u>	<u>92,925</u>	<u>307,404</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**7. Allocation of support costs** *(continued)*

Support cost	Basis of allocation	Project Management	Family Support Project	Children's and Youth Project	Outreach Project	Total 2021
		£	£	£	£	£
Wages & salaries	Time spent	47,526	35,180	97,009	82,966	262,681
Programme expenses	Est usage	7,472	3,952	12,888	1,025	25,337
Repairs and maintenance	Est usage	2,982	-	-	-	2,982
Rates	Est usage	2,932	-	-	-	2,932
Insurance	Est usage	4,624	-	-	-	4,624
Heat and light	Est usage	3,687	-	-	-	3,687
Stationery, supplies & phone	Est usage	1,832	-	648	-	2,480
Depreciation	Cost	17,993	-	-	-	17,993
Governance	Cost	521	521	1,042	521	2,605
<b>Total</b>		<b>89,569</b>	<b>39,653</b>	<b>111,587</b>	<b>84,512</b>	<b>325,321</b>

**8. Governance costs**

	Note	2022 £	2021 £
Trustee remuneration	11	-	-
Trustee expenses	11	-	-
Auditor's remuneration (including expenses and benefits in kind)	10	2,604	2,605
		<u>2,604</u>	<u>2,605</u>

**9. Net (expenditure)/income for the year**

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>17,993</u>	<u>17,993</u>

**10. Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £1,284 (2021 - £1,285) and other services of £1,320 (2021 - £1,320).

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**11. Trustees' and key management personnel remuneration and expenses**

The Trust considers its key management personnel to be Heather Purdy.

The trustees neither received nor waived any remuneration during the year (2021: £Nil).

The trustees did not have any expenses reimbursed during the year (2021 - £Nil).

**12. Staff costs and employee benefits**

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2022 Number	2022 FTE	2021 Number	2021 FTE
Project management	3	2	2	1
Charitable activities	9	7	13	9
	<u>12</u>	<u>9</u>	<u>15</u>	<u>10</u>

The total staff costs and employees' benefits was as follows:

	2022 £	2021 £
Wages and salaries	219,743	246,251
Social security	10,635	11,826
Pension	6,894	4,604
	<u>237,272</u>	<u>262,681</u>
	2022 £	2021 £
Allocated to:		
Core Activities	43,440	38,591
Family Support Project	43,440	35,180
Children's and Youth Project	71,714	97,009
Outreach Project	75,241	82,966
Micah Centre	3,437	8,935
	<u>237,272</u>	<u>262,681</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000 (2021: None).

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**13. Taxation status**

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

**14. Tangible fixed assets**

	Buildings £	Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
<b>COST</b>					
At 1 January 2022 and 31 December 2022	<u>668,535</u>	<u>20,118</u>	<u>50,539</u>	<u>11,500</u>	<u>750,692</u>
<b>DEPRECIATION</b>					
At 1 January 2022	120,339	20,118	43,607	11,500	195,564
Charge for the year	<u>13,371</u>	-	<u>4,622</u>	-	<u>17,993</u>
At 31 December 2022	<u>133,710</u>	<u>20,118</u>	<u>48,229</u>	<u>11,500</u>	<u>213,557</u>
<b>NET BOOK VALUE</b>					
At 31 December 2022	<u>534,825</u>	-	<u>2,310</u>	-	<u>537,135</u>
At 31 December 2021	<u>548,196</u>	-	<u>6,932</u>	-	<u>555,128</u>

Buildings comprise The Micah Centre, Belfast and 91 Ravenhill Road, Belfast. Willowfield Parish Community Association lease the land on which the Micah Centre is built on from the Representative Church Body in Dublin. The lease is over 25 years from 1<sup>st</sup> January 2006.

91 Ravenhill Road is leased with a term of 9,000 years which commenced on 20<sup>th</sup> January 1982.

**15. Debtors**

	2022	2021
	£	£
Accrued income	<u>2,040</u>	<u>1,346</u>
	<u>2,040</u>	<u>1,346</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**16. Creditors: amounts falling due within one year**

	2022	2021
	£	£
Accruals	1,680	1,656
Deferred income	60,838	50,580
Other creditors	1,263	943
	<u>63,781</u>	<u>53,179</u>

**17. Deferred income**

	Under 1 year	Total
	£	£
At 1 January 2022	50,580	50,580
Additions during the year	60,838	60,838
Amounts released to income	(50,580)	(50,580)
<b>At 31 December 2022</b>	<u>60,838</u>	<u>60,838</u>

Income has been deferred at 31 December 2022 as it relates to donations and grants for the next financial year.

Deferred income is made up of Garfield Weston £20,000, DFC £5,838, Grafton Mission Charitable Trust £28,000 and Willowfield Parish Church £7,000.

	Under 1 year	Total
	£	£
At 1 January 2021	48,299	48,299
Additions during the year	50,580	50,580
Amounts released to income	(48,299)	(48,299)
<b>At 31 December 2021</b>	<u>50,580</u>	<u>50,580</u>

Income has been deferred at 31 December 2021 as it relates to grants for the next financial year.

Deferred income is made up of Garfield Weston £17,500, Belfast City Council £1,000, DFC £8,580, Department for Foreign Affairs £3,500 and Church of Ireland Orphans and Childrens Society £20,000.

**18. Contingent liabilities**

The company has a contingent liability to repay grants received if certain conditions are not met or if they are breached.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**19. Fund reconciliation**

**Unrestricted funds**

	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Revenue	39,143	201,667	(216,111)	16,251	40,950
Capital	-	-	-	-	-
	<u>39,143</u>	<u>201,667</u>	<u>(216,111)</u>	<u>16,251</u>	<u>40,950</u>

	Balance at 1 January 2021	Income	Expenditure	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Revenue	34,793	100,682	(96,332)	-	39,143
Capital	-	-	-	-	-
	<u>34,793</u>	<u>100,682</u>	<u>(96,332)</u>	<u>-</u>	<u>39,143</u>

**Restricted funds**

	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Revenue	48,802	86,495	(100,177)	1,742	36,862
Capital	555,128	-	-	(17,993)	537,135
	<u>603,930</u>	<u>86,495</u>	<u>(100,177)</u>	<u>(16,251)</u>	<u>573,997</u>

	Balance at 1 January 2021	Income	Expenditure	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Revenue	14,515	246,549	(230,255)	17,993	48,802
Capital	573,121	-	-	(17,993)	555,128
	<u>587,636</u>	<u>246,549</u>	<u>(230,255)</u>	<u>-</u>	<u>603,930</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**19. Fund reconciliation** *(continued)*

**Fund descriptions**

a) *Unrestricted funds*

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

b) *Restricted funds*

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

**20. Analysis of net assets between funds**

As at 31 December 2022

	Unrestricted funds		Restricted funds		Total £
	- revenue £	- capital £	-revenue £	-capital £	
Fixed assets	-	-	-	537,135	537,135
Cash	96,595	-	42,958	-	139,553
Other current assets/(liabilities)	(55,645)	-	(6,096)	-	(61,741)
<b>Total</b>	<u>40,950</u>	<u>-</u>	<u>36,862</u>	<u>537,135</u>	<u>614,947</u>

As at 31 December 2021

	Unrestricted funds		Restricted funds		Total £
	- revenue £	- capital £	-revenue £	-capital £	
Fixed assets	-	-	-	555,128	555,128
Cash	60,920	-	78,858	-	139,778
Other current assets/(liabilities)	(21,777)	-	(30,056)	-	(51,833)
<b>Total</b>	<u>39,143</u>	<u>-</u>	<u>48,802</u>	<u>555,128</u>	<u>643,073</u>

**21. Ethical standards**

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**22. Reconciliation of net (expenditure)/income to net cash flow from operating activities**

	2022	2021
	£	£
Net (expenditure)/income for year	(28,126)	20,644
Interest receivable	(332)	(46)
Depreciation and impairment of tangible fixed assets	17,993	17,993
(Increase)/decrease in debtors	(694)	526
Increase/(decrease) in creditors	10,602	(3,342)
Net cash flow from operating activities	<u>(557)</u>	<u>35,775</u>

**23. Transfers**

Funds were transferred from unrestricted funds to restricted funds to cover shortfalls in restricted funding.

When conditions on projects have been met, it is deemed the restriction ceases and any surpluses are transferred from restricted funds to unrestricted funds.

Depreciation for the year was transferred from revenue funds to capital funds.

**24. Related party transactions**

Rev Clive Atkinson is a trustee in the company and in Willowfield Parish Church.

Willowfield Parish Church made donations to the company during the year of £29,832 (2021: £59,715).

No other related party transactions have occurred in the year.

**25. Company Limited by Guarantee**

The company is limited by guarantee and has no share capital.

On a winding up members may be required to contribute a maximum of £1.

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**26. MOVEMENT IN FUNDS**

	Accumulated surplus of income over expenditure at 1 Jan 2022 £	Income 2022 £	Expenditure 2022 £	Transfers 2022 £	Surplus/ (deficit) after transfers 2022 £	Accumulated surplus of income over expenditure at 31 Dec 2022 £
<b>Unrestricted Funds</b>						
Core activities	-	44,863	(43,495)	-	1,368	1,368
Salary reserve	38,000	-	-	-	-	38,000
Family Support Children's and Youth Project	1,143	13,338	(19,732)	5,251	(1,143)	-
Outreach Project	-	60,761	(67,791)	7,030	-	-
Micah Centre	-	76,942	(75,360)	-	1,582	1,582
	-	5,763	(9,733)	3,970	-	-
<b>Total Unrestricted Funds</b>	<u>39,143</u>	<u>201,667</u>	<u>(216,111)</u>	<u>16,251</u>	<u>1,807</u>	<u>40,950</u>
Allocation - Revenue Capital	39,143	201,667	(216,111)	16,251	1,807	40,950
	-	-	-	-	-	-
<b>Total Unrestricted Funds</b>	<u>39,143</u>	<u>201,667</u>	<u>(216,111)</u>	<u>16,251</u>	<u>1,807</u>	<u>40,950</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 DECEMBER 2022**

**26. MOVEMENT IN FUNDS (Continued)**

	Accumulated surplus of income over expenditure at 1 Jan 2021 £	Income 2021 £	Expenditure 2021 £	Transfers 2021 £	Surplus/ (deficit) after transfers 2021 £	Accumulated surplus of income over expenditure at 31 Dec 2021 £
<b>Unrestricted Funds</b>						
Core activities	1,324	8,932	(6,062)	(4,194)	(1,324)	-
Salary reserve	31,395	-	-	6,605	6,605	38,000
Family Support	2,074	9,000	(7,960)	(1,971)	(931)	1,143
Children's and Youth Project	-	30,432	(37,674)	7,242	-	-
Outreach Project	-	40,413	(34,434)	(5,979)	-	-
Micah Centre	-	11,905	(10,202)	(1,703)	-	-
<b>Total Unrestricted Funds</b>	<b>34,793</b>	<b>100,682</b>	<b>(96,332)</b>	<b>-</b>	<b>4,350</b>	<b>39,143</b>
Allocation - Revenue	34,793	100,682	(96,332)	-	4,350	39,143
Capital	-	-	-	-	-	-
<b>Total Unrestricted Funds</b>	<b>34,793</b>	<b>100,682</b>	<b>(96,332)</b>	<b>-</b>	<b>4,350</b>	<b>39,143</b>

WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2022

26. MOVEMENT IN FUNDS

	Accumulated surplus of income over expenditure at 1 Jan 2022 £	Income 2022 £	Expenditure 2022 £	Transfers 2022 £	Surplus/ (deficit) after transfers 2022 £	Accumulated surplus of income over expenditure at 31 Dec 2022 £
<b>Restricted Funds</b>						
Core activities	3,900	1,472	(1,472)	-	-	3,900
Family Support	2,938	38,385	(33,984)	-	4,401	7,339
Children's and Youth Project	30,529	16,062	(15,663)	(16,251)	(15,852)	14,677
Outreach Project	11,435	17,076	(17,565)	-	(489)	10,946
Micah Centre						
- Revenue	-	13,500	(31,493)	17,993	-	-
- Capital	555,128	-	-	(17,993)	(17,993)	537,135
<b>Total Restricted Funds</b>	<u>603,930</u>	<u>86,495</u>	<u>(100,177)</u>	<u>(16,251)</u>	<u>(29,933)</u>	<u>573,997</u>
Allocation - Revenue	48,802	86,495	(100,177)	1,742	(11,940)	36,862
Capital	555,128	-	-	(17,993)	(17,993)	537,135
<b>Total Restricted Funds</b>	<u>603,930</u>	<u>86,495</u>	<u>(100,177)</u>	<u>(16,251)</u>	<u>(29,933)</u>	<u>573,997</u>

# WILLOWFIELD PARISH COMMUNITY ASSOCIATION COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2022

#### 26. MOVEMENT IN FUNDS (Continued)

	Accumulated surplus of income over expenditure at 1 Jan 2021 £	Income 2021 £	Expenditure 2021 £	Transfers 2021 £	Surplus/ (deficit) after transfers 2021 £	Accumulated surplus of income over expenditure at 31 Dec 2021 £
<b>Restricted Funds</b>						
Core activities	2,540	35,808	(35,040)	592	1,360	3,900
Family Support	330	34,301	(31,693)	-	2,608	2,938
Children's and Youth Project	10,961	93,481	(73,913)	-	19,568	30,529
Volunteer Programme	684	-	-	(684)	(684)	-
Outreach Project	-	61,513	(50,078)	-	11,435	11,435
Micah Centre	-	21,446	(39,531)	18,085	-	-
- Revenue	-	21,446	(39,531)	18,085	-	-
- Capital	573,121	-	-	(17,993)	(17,993)	555,128
<b>Total Restricted Funds</b>	<b>587,636</b>	<b>246,549</b>	<b>(230,255)</b>	<b>-</b>	<b>16,294</b>	<b>603,930</b>
Allocation - Revenue	14,515	246,549	(230,255)	17,993	34,287	48,802
Capital	573,121	-	-	(17,993)	(17,993)	555,128
<b>Total Restricted Funds</b>	<b>587,636</b>	<b>246,549</b>	<b>(230,255)</b>	<b>-</b>	<b>16,294</b>	<b>603,930</b>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**DETAILED ANALYSIS OF MOVEMENT ON FUNDS**

**YEAR ENDED 31 DECEMBER 2022**

**27. ANALYSIS OF CORE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £
<b>INCOME</b>		
<b>Donations</b>		
Willowfield Parish Church	-	1,472
Other Donations	510	-
Gift aid	6,021	-
Interest receivable	332	-
	<u>6,863</u>	<u>1,472</u>
<b>Grants</b>		
Tudor Trust	35,500	-
Church of Ireland Priorities Fund	2,500	-
	<u>38,000</u>	<u>-</u>
<b>TOTAL INCOME</b>	<u>44,863</u>	<u>1,472</u>
<b>EXPENDITURE</b>		
Salaries	41,968	1,472
Programme expenses	1,527	-
<b>TOTAL EXPENDITURE</b>	<u>43,495</u>	<u>1,472</u>
<b>SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR</b>	1,368	-
Accumulated surplus of Income over Expenditure at 1 January 2022	38,000	3,900
<b>NET INCOMING TRANSFERS IN THE YEAR</b>	-	-
<b>ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2022</b>	<u>39,368</u>	<u>3,900</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)***

**YEAR ENDED 31 DECEMBER 2022**

**28. ANALYSIS OF FAMILY SUPPORT PROJECT**

	Unrestricted Funds £	Restricted Funds £
<b>INCOME</b>		
<b>Donations</b>		
Other Donations	6,838	44
	<u>6,838</u>	<u>44</u>
<b>Grants</b>		
DfC	-	34,841
Church of Ireland Priorities Fund	5,500	-
Enkalon Foundation	1,000	-
Department of Foreign Affairs	-	3,500
	<u>6,500</u>	<u>38,341</u>
<b>TOTAL INCOME</b>	<u>13,338</u>	<u>38,385</u>
<b>EXPENDITURE</b>		
Salaries	18,771	24,669
Programme expenses	961	5,215
Rates	-	164
Light and heat	-	1,569
Insurance	-	2,367
<b>TOTAL EXPENDITURE</b>	<u>19,732</u>	<u>33,984</u>
<b>(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR</b>	(6,394)	4,401
Accumulated surplus of Income over Expenditure at 1 January 2022	1,143	2,938
<b>NET INCOMING TRANSFERS IN THE YEAR</b>	5,251	-
<b>ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2022</b>	<u>-</u>	<u>7,339</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**DETAILED ANALYSIS OF MOVEMENT ON FUNDS (continued)**

**YEAR ENDED 31 DECEMBER 2022**

**29. ANALYSIS OF CHILDREN'S AND YOUTH PROJECT**

	Unrestricted Funds £	Restricted Funds £
<b>INCOME</b>		
<b>Donations</b>		
Willowfield Parish Church	6,100	10,085
Other Donations	5,361	-
	<u>11,461</u>	<u>10,085</u>
<b>Grants</b>		
<b>EBCDA</b>		
Belfast City Council	-	3,777
Church of Ireland Orphans and Children Society	20,000	-
Irish Youth Foundation	4,800	-
Ardbarron Trust	4,000	-
Garfield Weston Foundation	17,500	-
East Belfast Alternatives	-	1,000
Youth Action NI	-	350
Belfast Harbour Community Awards	-	850
Victoria Homes Trust	3,000	-
	<u>49,300</u>	<u>5,977</u>
	<u>60,761</u>	<u>16,062</u>
<b>TOTAL INCOME</b>		

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)***

**YEAR ENDED 31 DECEMBER 2022**

**29. ANALYSIS OF CHILDREN'S AND YOUTH PROJECT *(continued)***

	Unrestricted Funds £	Restricted Funds £
<b>EXPENDITURE</b>		
Salaries	60,629	11,085
Programme expenses	6,724	4,578
Repairs and maintenance	438	-
<b>TOTAL EXPENDITURE</b>	<u>67,791</u>	<u>15,663</u>
<b>(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR</b>	(7,030)	399
Accumulated surplus of Income over Expenditure at 1 January 2022	-	30,529
<b>NET INCOMING/(OUTGOING) TRANSFERS IN THE YEAR</b>	7,030	(16,251)
<b>ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2022</b>	<u>-</u>	<u>14,677</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**DETAILED ANALYSIS OF MOVEMENT ON FUNDS** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**30. ANALYSIS OF OUTREACH PROJECT**

	Unrestricted Funds £	Restricted Funds £
<b>INCOME</b>		
<b>Donations</b>		
Willowfield Parish Church	3,079	7,544
Other Donations	38,541	3,270
	<u>41,620</u>	<u>10,814</u>
<b>Grants</b>		
Belfast City Council	-	1,000
The Maurice & Hilda Laing Charitable Trust	7,000	-
Belfast Cathedral Black Santa Appeal	450	-
TBF & KL Thompson Trust	6,000	-
Archer Trust	1,500	-
Church of Ireland Priorities Fund	5,000	-
Hinchley Trust	10,000	-
Christians Against Poverty	1,200	-
Halifax Foundation	-	4,000
EBCDA	-	250
Community Foundation NI	-	1,012
Anonymous	4,172	-
	<u>35,322</u>	<u>6,262</u>
<b>TOTAL INCOME</b>	<u>76,942</u>	<u>17,076</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**DETAILED ANALYSIS OF MOVEMENT ON FUNDS (continued)**

**YEAR ENDED 31 DECEMBER 2022**

**30. ANALYSIS OF OUTREACH PROJECT (continued)**

	Unrestricted Funds £	Restricted Funds £
<b>EXPENDITURE</b>		
Salaries	63,840	11,401
Programme expenses	6,537	6,164
Light and heat	3,487	-
Repairs and maintenance	882	-
Stationery, supplies and telephone	614	-
<b>TOTAL EXPENDITURE</b>	<u>75,360</u>	<u>17,565</u>
<b>SURPLUS OF INCOME/(DEFICIT) OVER EXPENDITURE FOR THE YEAR</b>	1,582	(489)
Accumulated surplus of Income over Expenditure at 1 January 2022	-	11,435
<b>NET INCOMING TRANSFERS IN THE YEAR</b>	-	-
<b>ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2022</b>	<u>1,582</u>	<u>10,946</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**DETAILED ANALYSIS OF MOVEMENT ON FUNDS** *(continued)*

**YEAR ENDED 31 DECEMBER 2022**

**31. ANALYSIS OF MICAH CENTRE AND BUILDINGS**

	Unrestricted Funds £	Restricted Funds £
<b>INCOME</b>		
<b>Donations</b>		
Willowfield Parish Church	1,552	-
Other Donations	1,761	-
	<u>3,313</u>	<u>-</u>
<b>Grants</b>		
Belfast City Council	-	13,000
Halifax Foundation	-	500
EBCDA	500	-
	<u>500</u>	<u>13,500</u>
<b>Other</b>		
Rent received	1,950	-
	<u>1,950</u>	<u>-</u>
<b>TOTAL INCOME</b>	<u>5,763</u>	<u>13,500</u>
<b>EXPENDITURE</b>		
Salaries	1,521	1,916
Caretaker and cleaning	-	7,571
Programme expenses	623	-
Rates	971	-
Repairs and maintenance	-	2,013
Stationery, supplies and telephone	1,898	-
Insurance	803	2,000
Motor vehicle expenses	1,180	-
Bank fees	133	-
Depreciation	-	17,993
Audit fees	2,604	-
<b>TOTAL EXPENDITURE</b>	<u>9,733</u>	<u>31,493</u>

**WILLOWFIELD PARISH COMMUNITY ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**DETAILED ANALYSIS OF MOVEMENT ON FUNDS *(continued)***

**YEAR ENDED 31 DECEMBER 2022**

**31. ANALYSIS OF MICAH CENTRE AND BUILDINGS *(continued)***

	Unrestricted Funds £	Restricted Funds £
<b>DEFICIT OF INCOME OVER EXPENDITURE FOR THE YEAR</b>	(3,970)	(17,993)
Accumulated surplus of Income over Expenditure at 1 January 2022	-	555,128
<b>NET INCOMING TRANSFERS IN THE YEAR</b>	3,970	-
	<hr/>	<hr/>
<b>ACCUMULATED SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2022</b>	<u>-</u>	<u>537,135</u>