

**REGISTERED COMPANY NUMBER: NI035799 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: NIC 103339**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2023**  
**for**  
**Blackie River Community Groups**  
**(A Company Limited by Guarantee)**

Lynn Drake & Co Ltd  
Statutory Auditors  
1st Floor  
34 B-D Main Street  
Moira  
Co. Armagh  
BT67 0LE

## **Blackie River Community Groups**

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**Blackie River Community Groups**

**Reference and Administrative Details**  
**for the Year Ended 31 March 2023**

<b>TRUSTEES</b>	Raymond Lavery Francis Hamilton Francis McCann Sean Quinn
<b>COMPANY SECRETARY</b>	Jim Girvan
<b>REGISTERED OFFICE</b>	43 Beechmount Pass Belfast Co. Antrim BT12 7NW
<b>REGISTERED COMPANY NUMBER</b>	NI035799 (Northern Ireland)
<b>REGISTERED CHARITY NUMBER</b>	NIC 103339
<b>AUDITORS</b>	Lynn Drake & Co Ltd Statutory Auditors 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
<b>CHIEF EXEC OFFICERS</b>	Mr Ciaran Beattie
<b>BANKERS</b>	First Trust Bank University Road Branch 35 University Road Belfast BT7 1ND

## **Blackie River Community Groups**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Blackie River Community Groups is a registered charity which seeks to empower the residents of the Blackie River by facilitating and developing community development activity which enables them to celebrate their creativity and culture, develop their skills, enhance their self-esteem, play a full and equal role in society, and secure the social and economic regeneration of their area.

##### **Significant activities**

The Blackie River Community Groups aims:

To promote the benefit of the inhabitants of the Blackie River area and the environs of the Greater Belfast area (hereinafter described as the "area of benefit") without distinction of age, gender, race, political, religious or other opinion, by association statutory authorities, voluntary organisations and inhabitants in a common effort to advance education, relieve poverty and to provide facilities in the interest of social welfare for recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants;

To promote cooperation between local community groups with the object of improving the conditions of life for the inhabitants in the area of benefit.

To promote and coordinate community development by enhancing the local social infrastructure through: support, training and resource provision.

## **Blackie River Community Groups**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

###### **Purpose A**

The direct benefit which flows from purpose A includes improved education outcomes reduction in poverty, and to provide facilities in the interest of social welfare for recreation and leisure time occupation, with the object of improving the conditions of life of residents within Blackie River Area (Beechmount ward) and the wider Greater Belfast area. These benefits are evidenced through our programmes, initiatives and services being monitoring and evaluated by all participants. The purpose of the charity may lead to the following harm of personal injury through some of our educational programmes, daycare provision and health programme but we can demonstrate that this harm is greatly reduced thorough our risk management policy and procedures and the benefits to the service users outweigh any of the risks. The charities beneficiaries are the inhabitants of the Beechmount ward, Greater Falls area and the environs of the Greater Belfast Area. The only private benefit flowing from the purpose is the skilling up of staff and the salary which they receive and this is incidental and necessary to run an organisation which operates to the childcare standards, education skills authority, funding requirements.

###### **Purpose B**

The direct benefit which flows from purpose B includes promoting cooperation between local community groups with the object of improving the conditions of life for the inhabitants in the area of benefit These benefits are evidenced through engagement with local residents through surveys, canvasses and questionnaires. It is further evidenced through the participation on local and regional forums and partnerships. The purpose of the charity may lead to the following harm of misrepresenting an individual but was can evidence that all the information which we discuss in forums comes from analysing the data which we have collected. The charities beneficiaries are the inhabitants of the Beechmount ward, Greater Falls area and the environs of the Greater Belfast Area. The only private benefit flowing from the purpose is the skilling up of staff and the salary which they receive and this is incidental and necessary to run an organisation which operates to the childcare standards, education skills authority, funding requirements.

###### **Purpose C**

The direct benefit which flows from purpose B includes promoting and coordinate community development by enhancing the local social infrastructure through: support, training and resource provision. These benefits are evidenced through engagement with local residents through surveys, canvasses and questionnaires. The purpose of the charity may lead to the following harm of misrepresenting an individual but was can evidence that all the information which we discuss in forums comes from analysing the data which we have collected. The charities beneficiaries are the inhabitants of the Beechmount ward, Greater Falls area and the environs of the Greater Belfast Area. The only private benefit flowing from the purpose is the skilling up of staff and the salary which they receive and this is incidental and necessary to run an organisation which operates to the childcare standards, education skills authority, funding requirements. Blackie River Community Group works with local residents to ensure that quality and conditions of housing within the local area are up to standard. In the past we successfully lobbied for new housing as there was a substantial amount of houses with outside toilets and environmental issues. We successful got the area vested and new 21st century housing built. We run a variety of educational classes which both upskills people and also combat social isolation. We have successful run a level 5 Childcare management course which means that there are now 14 local people who can now manage a day-care setting.

## **Blackie River Community Groups**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **Charitable activities**

Our charity found itself like many others in difficult financial times this year due to the current Cost of Living Crisis. We have been applying for external funding to alleviate financial pressures which is ongoing. We were eventually successful in lobbying for a financial assistance package from the government which has gone some way to help our situation. While the charity has not yet undertaken any public fundraising initiatives, we have been successful in seeking and receiving grant funding amounting to £1,015,759 for this year ending March 2023. The breakdown of restricted grants funding can be seen on Note 3 of the accounts.

The funding received assisted the charity in continuing with our aims and objectives. offering vital services in our community such as: providing first class affordable child care, supporting child development. providing support to children with additional needs, promoting Community led education through lifelong learning, providing cultural and arts programmes, working on the regeneration of the area and working with our community partners in the Greater Falls Neighbourhood Partnership Area

##### **Reserves Policy**

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The charity has developed a plan to establish and maintain this agreed level of free reserves. The charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

##### **Financial review**

The charity had net outgoing resources for the year of £54,017 (2022: net outgoing resources of £24,280), which reflected the completion of a number of projects during the year. Unrestricted funds decreased by £38,717, while restricted funds decreased by £24,280.

## **Blackie River Community Groups**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **STRATEGIC REPORT**

##### **Future plans**

The biggest challenge for us is going to be sustaining ourselves through this current pandemic and the current cost of living crisis. The strategic priority will be sustainability. We aim to continue to improve our business / finance model and community development outcomes, to continue to develop a strong board and to inspire and professionalism to our staff.

In terms of sustainability we have:

1. Secured the third tender for the West Belfast Health & Wellbeing Programme.
2. Sought funding for an extension.
3. Secured planning permission for our car park and are in the process of Vesting the land and securing funding to renovate it.
4. Developing a sustainable energy plan, potential solar and battery energy. For the strategic priority of service deliver
  1. We aim to continue to provide first class services to the
  2. community in the fields of child-care, education, art and culture, health, youth and older services and have secured the status of Centre of excellence.

For the strategic priority of infrastructure: We aim to improve the service available in the Beechmount area by lobbying for the improved facilities.

Examples of this are:

1. The development of St James Farm, The contained lobbying for; the Beechmount Triangle site, the car park and the extension to the Blackie River Community Group.
2. Extra provision of alley gates.
3. Working with the Davitts GAC to provide indoor sports provision.
4. Assisting Willowbank FC with a new 3G pitch.
5. Establishment of a Social Supermarket, delivering food vouchers and wraparound support to 270 families

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Governance of the Charity**

During the period under review the directors met bi-monthly. Trustees/directors are appointed by nominations made in writing by any existing director. At the General Meeting nominated directors are appointed by election.

## **Blackie River Community Groups**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

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

##### **Risk management**

The principles of good governance are embedded within all aspects of Blackie River Community Group Limited operations with management and staff being keenly aware of the Boards responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage, A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two way relationship is the key feature of Blackie River Community Group Limited governance arrangements and is a key strength in the company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Blackie River Community Group Limited establishment. Very tight financial controls on expenditure and all financial commitments are maintained at all times and project staff have been trained and have become experienced in budgetary controls. In both these areas ie Project delivery and financial controls management all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Blackie River Community Group Limited is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Blackie River Community Group Limited is, therefore, greatly reassured of the company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

#### **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Blackie River Community Groups for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charitable company will continue in business.

**Blackie River Community Groups**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

**AUDITORS**

The auditors, Lynn Drake & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 31 October 2023 and signed on the board's behalf by:

A handwritten signature in cursive script that reads "Sean Quinn".

Sean Quinn - Trustee

## **Report of the Independent Auditors to the Members of Blackie River Community Groups**

### **Opinion**

We have audited the financial statements of Blackie River Community Groups (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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 the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Report of the Independent Auditors to the Members of  
Blackie River Community Groups**

**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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Report of the Independent Auditors to the Members of Blackie River Community Groups**

### **Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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. In particular, we looked at where management made subjective judgements, for example in respect of accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management for risk of fraud.

Based on our understanding of the company and industry, we identified the principal risks of non-compliance with laws and regulations as those that have a direct impact on the determination of material amounts and disclosures in the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and identified the greatest potential for fraud. We communicated the identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. Audit procedures performed included, but were not limited to:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;

- Reviewing the financial statement disclosures and testing to supporting documentation;

- Review of board meeting minutes of those charged with governance;

- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 on the effectiveness of the charities internal control.

**Report of the Independent Auditors to the Members of  
Blackie River Community Groups**

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or error.

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 charities ability to continue as a going concern. If we conclude that a 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 charity 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**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 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.



Billy Drake (Senior Statutory Auditor)  
for and on behalf of Lynn Drake & Co Ltd  
Statutory Auditors  
1st Floor  
34 B-D Main Street  
Moira  
Co. Armagh  
BT67 0LE

31 October 2023

**Blackie River Community Groups**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	3				
Grants Receivable		-	1,015,759	1,015,759	1,025,445
Other trading activities	2	430,468	-	430,468	341,371
<b>Total</b>		<u>430,468</u>	<u>1,015,759</u>	<u>1,446,227</u>	<u>1,366,816</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Direct Charitable Expenditure		444,668	1,030,973	1,475,641	1,368,605
Governance		24,517	86	24,603	22,491
<b>Total</b>		<u>469,185</u>	<u>1,031,059</u>	<u>1,500,244</u>	<u>1,391,096</u>
<b>NET INCOME/(EXPENDITURE)</b>		(38,717)	(15,300)	(54,017)	(24,280)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		324,907	100,116	425,023	449,303
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>286,190</u></u>	<u><u>84,816</u></u>	<u><u>371,006</u></u>	<u><u>425,023</u></u>

The notes form part of these financial statements

**Blackie River Community Groups**

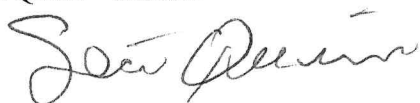
**Statement of Financial Position**

**31 March 2023**

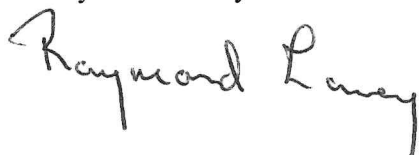
	Notes	31.3.23 £	31.3.22 £
<b>FIXED ASSETS</b>			
Tangible assets	10	84,655	102,425
<b>CURRENT ASSETS</b>			
Debtors	11	100,154	189,138
Cash at bank		213,370	189,748
		<hr/>	<hr/>
		313,524	378,886
<b>CREDITORS</b>			
Amounts falling due within one year	12	(27,173)	(56,288)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		286,351	322,598
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		371,006	425,023
		<hr/>	<hr/>
<b>NET ASSETS</b>		371,006	425,023
		<hr/>	<hr/>
<b>FUNDS</b>	14		
Unrestricted funds		286,190	324,907
Restricted funds		84,816	100,116
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		371,006	425,023
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2023 and were signed on its behalf by:

Sean Quinn - Trustee



Raymond Lavery - Trustee



The notes form part of these financial statements

**Blackie River Community Groups**

**Statement of Cash Flows**  
**for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	23,622	(52,760)
Net cash provided by/(used in) operating activities		<u>23,622</u>	<u>(52,760)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		23,622	(52,760)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>189,748</u>	<u>242,508</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>213,370</u></u>	<u><u>189,748</u></u>

The notes form part of these financial statements

**Blackie River Community Groups**

**Notes to the Statement of Cash Flows**  
**for the Year Ended 31 March 2023**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.23	31.3.22
	£	£
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(54,017)	(24,280)
<b>Adjustments for:</b>		
Depreciation charges	17,770	24,812
Decrease/(increase) in debtors	88,984	(53,692)
(Decrease)/increase in creditors	(29,115)	400
	<u>23,622</u>	<u>(52,760)</u>
<b>Net cash provided by/(used in) operations</b>	<u><u>23,622</u></u>	<u><u>(52,760)</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
<b>Net cash</b>			
Cash at bank	189,748	23,622	213,370
	<u>189,748</u>	<u>23,622</u>	<u>213,370</u>
<b>Total</b>	<u><u>189,748</u></u>	<u><u>23,622</u></u>	<u><u>213,370</u></u>

The notes form part of these financial statements

## **Blackie River Community Groups**

### **Notes to the Financial Statements** **for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

Blackie River Community Groups Limited is constituted as a company limited by guarantee incorporated in Northern Ireland (NI035799). 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 charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 2019 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted 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 financial statements are presented 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.

##### **(b) Funds**

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **(c) Income recognition**

All incoming resources are 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. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable. Income received from collections is recognised when received.

## **Blackie River Community Groups**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES - continued**

##### **Basis of preparing the financial statements**

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.

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.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants which are detailed within the notes to these financial statements. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

##### **(D) Expenditure recognition**

All expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered 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 raising funds includes the costs associated with attracting voluntary incomes;

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and

Other expenditure represents those items not falling into the categories above.

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

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

##### **(e) Support costs allocation**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. 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 an insert detail basis and other overheads have been allocated on a basis consistent with the use of resources.

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.

**(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.

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:

Buildings - 10% Straight Line  
Equipment - 25% Straight Line

**(g) Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provision of the instrument.

Basic financial instruments are initially recognised at the amounts receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or relived and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designed hedging relationship.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain is recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**(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 unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**(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**

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

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

**(k) Tax**

No provision is required for taxation as the company is defined as a charity for taxation purposes. The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

**(l) Going concern**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

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.

**(m) Accounting estimates and areas of judgement**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The items in the financial statements where these judgements and estimates have been made include:

- (i) estimating the useful economic life of tangible fixed assets
- (ii) property valuation
- (iii) allocation of expenditure and support costs

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## Blackie River Community Groups

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Management Fee Income	-	15
Daycare Fees	283,095	242,643
Donations	11,400	-
Training Income	55,783	33,970
Divis Joint Development Committee	-	8,450
HMRC -CJRS (SSP)	-	674
Community Response - USDT	-	4,000
DAERA	-	500
Summer Scheme Fees	19,065	10,267
After School Fees	61,125	40,852
	<u>430,468</u>	<u>341,371</u>

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Grants	1,015,759	1,025,445
	<u>1,015,759</u>	<u>1,025,445</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
BHSCT re SLA	37,955	36,500
Belfast City Council - Running Costs	18,500	18,000
Belfast City Council - Community Relations	-	5,360
Belfast City Council - Kitchen Equipment	-	1,650
DSD/DFC Health	29,465	-
DSD/DFC Education	137,759	-
DSD/DFC Infrastructure	39,934	39,321
DHSSPS Milk	-	574
DE (through HSCB)	244,750	237,621
Brightstart	18,456	10,554
Belfast Outcomes Family Support	18,879	26,326
GF Family Support Hub	27,492	-
Pathway Fund	30,000	30,000
BHSCT - Lead Body	13,157	41,035
Department of Communities - Health	-	35,344
Dept of Communities - Education	-	229,066
The Executive Office - Contracts	-	37,581
Early Years - CRSF	-	10,167
Ulster Community Fund - Covid-19 Grant	-	50,000
The Executive Office - Communities in Transition (Phase 2)	190,230	212,828
Co-Operation Ireland (PPE Resources)	-	2,518
Arnold Clarke	-	1,000
	<u>806,577</u>	<u>1,025,445</u>
Carried forward	806,577	1,025,445

**Blackie River Community Groups**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**3. INCOME FROM CHARITABLE ACTIVITIES - continued**

	31.3.23	31.3.22
	£	£
Brought forward	806,577	1,025,445
HPA - Developing Communities	2,243	-
BH&SCT - Emerging Need	12,968	-
CIT - Policing & Community Safety	6,387	-
The Executive Office - Communities in Transition (Phase 3)	145,726	-
Belfast City Council - Social Supermarket	38,163	-
ARCS	3,695	-
	<u>1,015,759</u>	<u>1,025,445</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Direct Charitable Expenditure	1,475,641	-	1,475,641
Governance	-	24,603	24,603
	<u>1,475,641</u>	<u>24,603</u>	<u>1,500,244</u>

**5. SUPPORT COSTS**

	Governance costs £
Governance	<u>24,603</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Accountancy Fees	2,640	2,582
Audit Fees	1,980	1,980
Depreciation - owned assets	<u>17,770</u>	<u>24,812</u>

## Blackie River Community Groups

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### 8. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	723,726	718,921
Social security costs	45,080	46,037
Other pension costs	32,792	29,819
	<u>801,598</u>	<u>794,777</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Management and Administration	<u>40</u>	<u>43</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Programme Co-ordinators and Finance Manager, during the year totalled £175,308. (2022: £174,490).

#### 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Grants Receivable	-	1,025,445	1,025,445
Other trading activities	<u>341,371</u>	<u>-</u>	<u>341,371</u>
<b>Total</b>	<u>341,371</u>	<u>1,025,445</u>	<u>1,366,816</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct Charitable Expenditure	318,179	1,050,426	1,368,605
Governance	<u>22,491</u>	<u>-</u>	<u>22,491</u>
<b>Total</b>	<u>340,670</u>	<u>1,050,426</u>	<u>1,391,096</u>

**Blackie River Community Groups**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	701	(24,981)	(24,280)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	324,206	125,097	449,303
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>324,907</u>	<u>100,116</u>	<u>425,023</u>

**10. TANGIBLE FIXED ASSETS**

	Improvements to property £	Equipment £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>887,800</u>	<u>192,603</u>	<u>1,080,403</u>
<b>DEPRECIATION</b>			
At 1 April 2022	788,735	189,243	977,978
Charge for year	<u>16,090</u>	<u>1,680</u>	<u>17,770</u>
At 31 March 2023	<u>804,825</u>	<u>190,923</u>	<u>995,748</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>82,975</u>	<u>1,680</u>	<u>84,655</u>
At 31 March 2022	<u>99,065</u>	<u>3,360</u>	<u>102,425</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23 £	31.3.22 £
Trade debtors	2,466	-
The Executive Office	76,538	60,679
CIT Policing & Community	200	-
ARCS	3,695	-
DSD - Education	8,372	112,417
Belfast City Council	8,883	14,820
Prepayments & other Debtors	-	1,222
	<u>100,154</u>	<u>189,138</u>

**Blackie River Community Groups**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Accrued expenses	27,173	48,855
Deferred Grants	-	7,433
	<u>27,173</u>	<u>56,288</u>

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Fixed assets	4,839	79,816	84,655	102,425
Current assets	303,405	10,119	313,524	378,886
Current liabilities	(22,054)	(5,119)	(27,173)	(56,288)
	<u>286,190</u>	<u>84,816</u>	<u>371,006</u>	<u>425,023</u>

**14. MOVEMENT IN FUNDS**

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	324,907	(38,717)	286,190
<b>Restricted funds</b>			
Belfast City Council - Internal Works(Capital)	12,500	(2,500)	10,000
HSCB - Small Capital Grant	1,500	(250)	1,250
Dept For Communities - Capital Build	57,836	(9,640)	48,196
Belfast City Council - Toilet Upgrade	23,280	(2,910)	20,370
B&Q Foundation	5,000	-	5,000
	<u>100,116</u>	<u>(15,300)</u>	<u>84,816</u>
<b>TOTAL FUNDS</b>	<u>425,023</u>	<u>(54,017)</u>	<u>371,006</u>

**Blackie River Community Groups**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	430,468	(469,185)	(38,717)
<b>Restricted funds</b>			
BHSCT re SLA	37,955	(37,955)	-
Belfast City Council - Running Costs	18,500	(18,500)	-
DSD/DFC Health	29,465	(29,465)	-
DSD/DFC Education	137,759	(137,759)	-
DSD/DFC Infrastructure	39,934	(39,934)	-
DE (through HSCB)	244,750	(244,750)	-
BrightStart	18,456	(18,456)	-
Belfast Outcomes Family Support/Mentoring	18,879	(18,879)	-
GF Family Support Hub	27,492	(27,492)	-
Pathway Fund	30,000	(30,000)	-
BHSCT - Lead Body	13,157	(13,157)	-
Belfast City Council - Internal Works(Capital)	-	(2,500)	(2,500)
HSCB - Small Capital Grant	-	(250)	(250)
Dept For Communities - Capital Build	-	(9,640)	(9,640)
Belfast City Council - Toilet Upgrade	-	(2,910)	(2,910)
The Executive Office - Communities in Transition (Phase 2)	190,230	(190,230)	-
HPA - Developing Communities	2,243	(2,243)	-
BH&SCT - Emerging Need	12,968	(12,968)	-
CIT - Policing & Community Safety	6,387	(6,387)	-
The Executive Office - Communities in Transition (Phase 3)	145,726	(145,726)	-
Belfast City Council - Social Supermarket	38,163	(38,163)	-
ARCS	3,695	(3,695)	-
	<u>1,015,759</u>	<u>(1,031,059)</u>	<u>(15,300)</u>
<b>TOTAL FUNDS</b>	<u><u>1,446,227</u></u>	<u><u>(1,500,244)</u></u>	<u><u>(54,017)</u></u>

**Blackie River Community Groups**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	324,206	701	324,907
<b>Restricted funds</b>			
Belfast City Council - Internal Works(Capital)	15,000	(2,500)	12,500
Dept For Communities - IT Upgrade	6,359	(6,359)	-
HSCB - Small Capital Grant	1,750	(250)	1,500
Dept For Communities - Capital Build	67,476	(9,640)	57,836
The Executive Office - Contracts	1,386	(1,386)	-
The Executive Office - Programmes	1,936	(1,936)	-
Belfast City Council - Toilet Upgrade	26,190	(2,910)	23,280
B&Q Foundation	5,000	-	5,000
	<hr/>	<hr/>	<hr/>
	125,097	(24,981)	100,116
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>449,303</b>	<b>(24,280)</b>	<b>425,023</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Blackie River Community Groups****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023****14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	341,371	(340,670)	701
<b>Restricted funds</b>			
BHSCT re SLA	36,500	(36,500)	-
Belfast City Council - Running Costs	18,000	(18,000)	-
Belfast City Council - Community Relations	5,360	(5,360)	-
Belfast City Council - Kitchen Equipment	1,650	(1,650)	-
DSD/DFC Infrastructure	39,321	(39,321)	-
DHSSPS - Milk	574	(574)	-
DE (through HSCB)	237,621	(237,621)	-
BrightStart	10,554	(10,554)	-
Belfast Outcomes Family Support/Mentoring	26,326	(26,326)	-
Pathway Fund	30,000	(30,000)	-
BHSCT - Lead Body	41,035	(41,035)	-
Dept of Communities - Education	229,066	(229,066)	-
Department of Communities - Health	35,344	(35,344)	-
Belfast City Council - Internal Works(Capital)	-	(2,500)	(2,500)
Dept For Communities - IT Upgrade	-	(6,359)	(6,359)
HSCB - Small Capital Grant	-	(250)	(250)
Dept For Communities - Capital Build	-	(9,640)	(9,640)
The Executive Office - Contracts	37,581	(38,967)	(1,386)
The Executive Office - Programmes	-	(1,936)	(1,936)
Early Years - CRSF	10,167	(10,167)	-
Ulster Community Fund - Covid-19 Grant	50,000	(50,000)	-
Belfast City Council - Toilet Upgrade	-	(2,910)	(2,910)
The Executive Office - Communities in Transition (Phase 2)	212,828	(212,828)	-
Co-Operation Ireland (PPE Resources)	2,518	(2,518)	-
Arnold Clarke	1,000	(1,000)	-
	<u>1,025,445</u>	<u>(1,050,426)</u>	<u>(24,981)</u>
<b>TOTAL FUNDS</b>	<u><u>1,366,816</u></u>	<u><u>(1,391,096)</u></u>	<u><u>(24,280)</u></u>

## **Blackie River Community Groups**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2023**

#### **15. CONTINGENT LIABILITIES**

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity.

#### **16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

#### **17. POST BALANCE SHEET EVENTS**

There were no events after the reporting period therefore no material issues need disclosed.

#### **18. CAPITAL COMMITMENTS**

A Company Charge was created on 19th September 2000 between Dept of Social and Churchill House. The Charge consisted of premises comprised in a debenture, Land and Premises at Beechmount Pass Belfast, comprised in a lease made 18th September 2000 between NIHE and Blackie River Community Groups.

#### **19. WINDING UP**

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributor's among themselves, such amount as may be required not exceeding one pound.

#### **20. SHARE CAPITAL**

The Company is Limited by Guarantee and has no Share Capital

#### **21. COVID-19**

The trustees continue to monitor the impact of Covid 19. The trustees believe there is no adjusting events to report after the reporting date. The trustees will continue to monitor the situation closely to secure the viability of the organisation.

## **Blackie River Community Groups**

### **Detailed Statement of Financial Activities** **for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Management Fee Income	-	15
Daycare Fees	283,095	242,643
Donations	11,400	-
Training Income	55,783	33,970
Divis Joint Development Committee	-	8,450
HMRC -CJRS (SSP)	-	674
Community Response - USDT	-	4,000
DAERA	-	500
Summer Scheme Fees	19,065	10,267
After School Fees	61,125	40,852
	<hr/>	<hr/>
	430,468	341,371
<b>Charitable activities</b>		
Grants	1,015,759	1,025,445
	<hr/>	<hr/>
<b>Total incoming resources</b>	1,446,227	1,366,816
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	723,726	718,921
Social security	45,080	46,037
Pensions	32,792	29,819
Insurance	5,888	5,549
Light and heat	16,001	15,003
Telephone and Internet	5,955	5,255
Printing and Stationery	3,640	3,286
Advertising	1,000	7,685
Staff Training & Development	120	1,100
Travel and Subsistence	4,191	1,645
Repairs and Maintenance	31,479	14,718
Creche Food	8,640	9,521
Direct Programme Costs	426,508	406,807
Affiliation & Membership	3,681	6,287
Surestart Programmes	63,300	29,080
Milk	1,468	19
IT Maintenance & Support	4,319	1,522
Training	3,232	2,704
Carried forward	1,381,020	1,304,958

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**Blackie River Community Groups**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>Charitable activities</b>		
Brought forward	1,381,020	1,304,958
Equipment Hire	284	284
Education Development	64,133	27,048
Consultancy	10,300	9,500
Health & Safety	2,134	2,003
Depreciation	17,770	24,812
	<hr/>	<hr/>
	1,475,641	1,368,605
 <b>Support costs</b>		
 <b>Governance costs</b>		
Accountancy Fees	2,640	2,582
Audit Fees	1,980	1,980
Bank Fees	3,027	2,936
Water Rates	1,581	1,776
Cleaning & Caretaker	8,654	5,521
Staff Uniforms	4,500	3,945
General Expenses	557	461
Legal & Professional Fees	1,664	3,290
	<hr/>	<hr/>
	24,603	22,491
	<hr/>	<hr/>
Total resources expended	1,500,244	1,391,096
	<hr/>	<hr/>
<b>Net expenditure</b>	<b>(54,017)</b>	<b>(24,280)</b>
	<hr/> <hr/>	<hr/> <hr/>

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