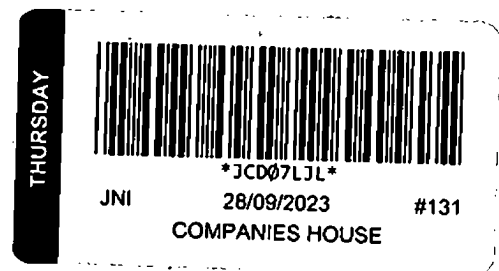


COMPANY REGISTRATION NUMBER: NI628675  
CHARITY REGISTRATION NUMBER: 107112



**Duncairn Community Partnership Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 December 2022**



Finegan Gibson Ltd  
Chartered Accountants & Registered Auditors & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

# **Duncairn Community Partnership Limited**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 December 2022**

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# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 December 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2022.

#### Reference and administrative details

**Registered charity name** Duncairn Community Partnership Limited

**Charity registration number** 107112

**Company registration number** NI628675

**Principal office and registered office** 290 – 292 Antrim Road  
Belfast  
BT155AA

#### The trustees

Ms Maria Valente (Treasurer)  
Mr Conor Maskey (Chair)  
Mr Kevin Murphy  
Mr William Wiggins  
Mr Brian Caskey (Resigned 1 January 2022)  
Mr Robert McCallum (Resigned 31 May 2022)  
Mr Gordon Walker  
Mr Winston Irvine (Resigned 27 September 2022)  
Mr Fred Cobain  
Mr Ciaran Shannon  
  
Mr Gerard O'Reilly (Served from 27 September 2022 to 17 August 2023)

**Auditor** Finegan Gibson Ltd  
Chartered Accountants & Registered Auditors & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** Danske Bank  
PO Box 183  
Donegall Square West  
Belfast  
BT1 6JS

# **Duncairn Community Partnership Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2022**

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#### **Structure, governance and management**

##### ***Governing Document***

Duncairn Community Partnership Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association

##### ***Appointment of trustees***

The Chairperson and Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment, to the voting Members of the Company at the next Annual General Meeting.

##### ***Arrangements for setting pay and remuneration of key management personnel***

The directors consider the board of directors, who are the charity's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Staff salaries are set alongside NJC Scales as determined by respective funders.

# **Duncairn Community Partnership Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2022**

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#### ***Our Vision***

Communities and people - connected, sustainable, safe and healthy for future generations.

#### ***Our Mission***

To understand and reduce the stress of ongoing challenges experienced by those who use our services and work in partnership with others to increase opportunities for better outcomes for all.

#### ***Our purposes and activities:***

- Promote the benefit of residents of the Lower North Belfast Area without distinction of age, gender, race, political, religious or other opinion, by association with statutory authorities, voluntary organisations and residents in a common cross community effort to advance education and to provide (or assist in providing) facilities in the interests of social welfare, for health, recreation and leisure time occupation, with the object of improving the conditions and quality of life for the entire community.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

#### ***The strategies employed to achieve the charity's aims are to:***

- Develop, support and promote community initiatives that contribute towards making North Belfast a safe place for everyone.
- Develop, support and promote reconciliation through initiatives that:
  - Positively address the legacies of the past;
  - Facilitate better understandings of one another;
  - Enhance relationship and partnership-building processes.
  - Build relationships and trust for peace, building activities and establish a cross-community visioning process to build a shared future within and between interface communities.
  - Engage with individuals who have not previously participated in community development or peace building activities.
  - Underpin the peace process and promote economic prosperity by creating conditions where interface communities are content to proceed with the physical removal of peace walls.

#### ***Our objectives continue to be achieved by:***

- Encouraging contact, dialogue and reconciliation between different sides of our community.
- Building relationships and trust for peace, building activities and establish a cross-community visioning process to build a shared future within and between interface communities.
- Engaging with individuals who have not previously participated in community development or peace building activities.
- Underpinning the peace process and promote economic prosperity by creating conditions where interface communities are content to proceed with the physical removal of peace walls.

# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

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#### Achievements and performance

DCP continues to perform very well in successfully meeting all our aims and objectives.

DCP has, as an organisation, continued to operate to meet our aims and objectives and to review our communication policy to include greater use of technology and internet software.

- **Training residents** in a range of activities aimed at developing their personal skills and transferring this knowledge into supporting wider community development and good relations practice. This is a core element of our work and we continue to embrace zoom technology as a means of facilitating online engagement in relation to delivering a flexible training programme. Online meetings has also allowed volunteers to provide a range of support work to DCP staff such as completing evaluations, surveys organising and supervising online programmes and activities.

- **Work at our interface sites** has improved despite a continued surge in sectarian related ASB at several interface areas such as Duncairn Gardens, North Queen Street, Limestone Road and Alexandra Park. This led to an increase in community tensions with DCP responding by the continual use of a secure group chat which connects DCP staff, board members and representatives from several statutory agencies. This group has continued to be an extremely positive means of communication and early warning system for unrest in the areas.

- **Hillman Court Site**

During the final quarter of 2022, DCP continued to monitor the successful completion of improvement works at our Hillman Court interface site. Unfortunately residents in this area experience ongoing annual ASB associated with a bonfire site located on Adam Street.

- **North Queen Street Interface Site**

Progress has been made on this site with NIHE staff continuing to work in partnership with residents. Improvement works at this site have been completed with high levels of satisfaction being recorded by DCP staff.

- **Alexandra Park Interface site**

Heightened community tensions continue to impact on progress required at this site. DCP has lobbied the development of a partnership with Belfast City Council to consider a more strategic overview to benefit this particular area. To date DCP staff have attended numerous meetings involving BCC, community groups and local residents.

- **Numerous interface structures and gates**

DCP continues to monitor several interface gates along Duncairn Gardens, Hallidays Road, Alexandra Park and Newington/Ponsenby areas. It is important that DCP monitor these sites with issues/incidents, general maintenance/cleanliness being recorded. Heightened community tension has had a negative impact during summer months.

- **DCP Programme - Events - Activities - Consultation**

DCP delivers numerous public events and activities on annual basis as a means of consulting with communities and residents in relation to making physical changes and improvements to physical interface structures. It is acknowledged that improvements to interface structures can only happen following community consultation and support from those most impacted upon or living directly in the shadow of interface structures.

Summer diversionary funding was received due to the ongoing interface tensions in July/August resulting in a number of successful events.

# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2022

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DCP became involved in specific, community supported activities including:

- Summer diversionary / intervention events,
- Easter / St Patricks Events,
- Meet the Neighbours event,
- 8 week Craftyapp programme,
- Halloween pumpkin patch event,
- Seniors Christmas event,
- Wreath Making workshops,
- Santa's Grotto in Alexandra Park

- ***Political engagement***

Another key aspect of our work throughout 2022 was to ensure as much success as possible in developing good relations between communities, through positive political engagement. This year has been problematic in light of rising community tensions. In the absence of the Stormont Assembly, communities are becoming increasingly concerned and frustrated at the "lack" of any political progress.

- ***DCP management and project monitoring***

DCP has held numerous zoom meetings to facilitate monitoring, project delivery and communication between staff, community partners and representatives agencies including the Police, Belfast City Council, Department for Communities, Department of Justice and the Executive Office. These meetings help to monitor the performance of DCP staff and DCP programmes thereby ensuring accountability and conformity to the work of our partnership. Over the period of the current year we have organised the following,

- 4 Board Meetings
- 6 Reference Groups
- 12 Steering Groups
- 26 Staff Meetings

# **Duncairn Community Partnership Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2022**

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#### **Financial review**

##### ***Income Generation***

Income is received through grant funding and all restricted income is managed effectively and are fully applied to the purpose for which they are granted.

At the end of the year 2022, Duncairn Community Partnership had secured project funding from IFI until March 2024.

The unrestricted balance for the year end is £9,023.

##### **Principal Funding Sources**

Duncairn Community Partnership has continued to achieve its aim and objectives for which these have been primarily supported by the International Fund for Ireland.

##### ***Reserves Policy***

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures.



# **Duncairn Community Partnership Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2022**

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#### **Plans for future periods**

In the coming year DCP will continue to engage with residents, statutory agencies, political representatives and other IFI funded groups. Our priorities continue to be informed by the outcome of our previous baseline survey and ongoing evaluations completed by residents involved in our many cross-community events and activities.

DCP will continue to work in partnership with a number of residents, community groups and the statutory sector to monitor aftercare works following the successful completion of regeneration works at North Queen Street, Hillmount Court and Ponsonby peace barrier sites.

DCP will continue to explore extended opening times for all pedestrian gates along Duncairn Gardens to maximise the potential for the ongoing transformation work on these sites. DCP have several other sites that must undergo community consultation in relation to making physical changes to make improvements in these areas.

DCP will organise at least nine community consultation events/activities providing opportunities for local residents from either side of our community to empower community groups into becoming active peace builders therefore improving strained community relations following a lengthy period of heightened community tensions.

Youth development remains a key priority over the coming year. DCP will complete this by co-ordinating partnership approaches working with local youth providers to promote reconciliation work.

DCP will organise 4 Board meetings, 6 Reference Group meetings, and a minimum of 26 Staff meetings to ensure the project continues to operate on an open, transparent and accountable basis.

DCP seeks to organise a series of wider community relations events and activities in order to support reconciliation between all our communities.

#### **Trustees' responsibilities statement**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2022

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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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent.

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

#### Auditor

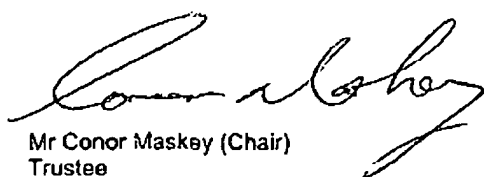
Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### Small company provisions

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

The trustees' annual report was approved on 28 September 2023 and signed on behalf of the board of trustees by:

  
Mr Conor Maskey (Chair)  
Trustee

# **Duncairn Community Partnership Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Duncairn Community Partnership Limited**

**Year ended 31 December 2022**

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#### **Opinion**

We have audited the financial statements of Duncairn Community Partnership Limited (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, 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 FRS 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 charity's affairs as at 31 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

#### **APB Ethical Standard - Provisions available for small entities**

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

#### **Material uncertainty related to going concern**

We draw attention to note 3 in the financial statements, which indicates that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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

# **Duncairn Community Partnership Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Duncairn Community Partnership Limited** *(continued)*

**Year ended 31 December 2022**

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#### **Emphasis of matter**

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in note 20 to the financial statements concerning the charity's ability to continue as a going concern. The charity made a surplus of £1,038 in unrestricted reserves leaving a balance at the year-end of £9,023 which is below the reserves policy. This condition, along with other matters explained in note 19 to the financial statements, indicates the existence of a material uncertainty which may cast significant doubt about the charity's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 there is a 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

# **Duncairn Community Partnership Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Duncairn Community Partnership Limited** *(continued)*

**Year ended 31 December 2022**

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Duncairn Community Partnership Limited *(continued)*

Year ended 31 December 2022

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

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:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- 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 documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. 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 in operation, 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 ongoing compliance with the UK Companies Act 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 for their ability to operate or to avoid a material penalty.

# **Duncairn Community Partnership Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Duncairn Community Partnership Limited (continued)**

**Year ended 31 December 2022**

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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 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 charity's 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.

# **Duncairn Community Partnership Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Duncairn Community Partnership Limited** *(continued)*

**Year ended 31 December 2022**

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

#### **Use of our report**

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered Accountants & Registered Auditors & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

28 September 2023



# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Charitable activities	5	5,252	253,340	258,592	180,098
Investment income	6	11	–	11	1
<b>Total income</b>		<u>5,263</u>	<u>253,340</u>	<u>258,603</u>	<u>180,099</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7	<u>4,225</u>	<u>253,467</u>	<u>257,692</u>	<u>153,924</u>
<b>Total expenditure</b>		<u>4,225</u>	<u>253,467</u>	<u>257,692</u>	<u>153,924</u>
<b>Net income and net movement in funds</b>		<u>1,038</u>	<u>(127)</u>	<u>911</u>	<u>26,175</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>7,985</u>	<u>45,974</u>	<u>53,959</u>	<u>27,784</u>
<b>Total funds carried forward</b>		<u>9,023</u>	<u>45,847</u>	<u>54,870</u>	<u>53,959</u>

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

The notes on pages 17 to 25 form part of these financial statements.

# Duncairn Community Partnership Limited

## Company Limited by Guarantee

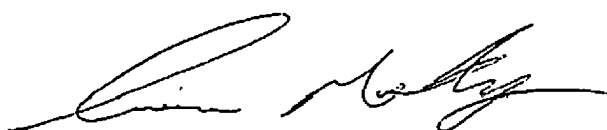
### Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	13	7,502	11,509
<b>Current assets</b>			
Debtors	14	23,933	41,908
Cash at bank and in hand		37,298	14,038
		<u>61,231</u>	<u>55,946</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>(13,863)</u>	<u>(13,496)</u>
<b>Net current assets</b>		<u>47,368</u>	<u>42,450</u>
<b>Total assets less current liabilities</b>		<u>54,870</u>	<u>53,959</u>
<b>Net assets</b>		<u>54,870</u>	<u>53,959</u>
<b>Funds of the charity</b>			
Restricted funds		45,847	45,974
Unrestricted funds		<u>9,023</u>	<u>7,985</u>
<b>Total charity funds</b>	17	<u>54,870</u>	<u>53,959</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28 September 2023, and are signed on behalf of the board by:



Mr Conor Maskey (Chair)  
Trustee

The notes on pages 17 to 25 form part of these financial statements.

# **Duncairn Community Partnership Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 December 2022**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 290 – 292 Antrim Road, Belfast, BT155AA.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), the Charities Act (Northern Ireland) 2008 and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

The charity has unrestricted reserves of £9,023 at the year end. The trustees have considered this position and have provided further information at note 19 of these financial statements.

##### **Disclosure exemptions**

The charity has taken advantage of the exemption in SORP 2015 from the requirement to produce a cashflow statement because it is a small charity.

##### **Judgements and key sources of estimation uncertainty**

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.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

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#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -     25% straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

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

# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

#### 5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Belfast City Council - PCSP	-	2,360	2,360
International Fund for Ireland	-	220,310	220,310
Belfast City Council - Peace in the Park	-	14,980	14,980
Belfast City Council - Brilliant Trails	-	10,000	10,000
Limestone	-	300	300
Barclay's CFF	-	500	500
Newington HA	-	1,000	1,000
Co-Operations Ireland	-	-	-
Intercomm	5,252	-	5,252
TEO	-	1,250	1,250
Belfast Interface	-	-	-
Youth Justice Agency	-	2,640	2,640
SPE Contract Ltd	-	-	-
	<u>5,252</u>	<u>253,340</u>	<u>258,592</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Belfast City Council - PCSP	-	-	-
International Fund for Ireland	-	174,257	174,257
Belfast City Council - Peace in the Park	-	-	-
Belfast City Council - Brilliant Trails	-	-	-
Limestone	1,350	-	1,350
Barclay's CFF	-	-	-
Newington HA	-	-	-
Co-Operations Ireland	-	3,484	3,484
Intercomm	-	-	-
TEO	-	-	-
Belfast Interface	-	500	500
Youth Justice Agency	-	-	-
SPE Contract Ltd	-	507	507
	<u>1,350</u>	<u>178,748</u>	<u>180,098</u>

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>11</u>	<u>11</u>	<u>1</u>	<u>1</u>

# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Delivering community events and activities	4,225	80,800	85,025
Support costs	–	172,667	172,667
	<u>4,225</u>	<u>253,467</u>	<u>257,692</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Delivering community events and activities	–	32,080	32,080
Support costs	–	121,844	121,844
	<u>–</u>	<u>153,924</u>	<u>153,924</u>

#### 8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Staff costs	160,221	160,221	107,842
Premises	7,975	7,975	7,587
Finance costs	204	204	212
Governance costs	4,267	4,267	4,331
	<u>172,667</u>	<u>172,667</u>	<u>119,972</u>

#### 9. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>4,007</u>	<u>4,682</u>

#### 10. Auditors remuneration

	2022 £	2021 £
Fees payable for the audit of the financial statements	<u>3,638</u>	<u>3,465</u>

# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

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#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	148,932	102,379
Social security costs	8,754	5,322
Employer contributions to pension plans	2,535	2,012
	<u>160,221</u>	<u>109,713</u>

The average head count of employees during the year was 6 (2021: 4).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### Key Management Personnel

The key management personnel of the charity comprise the Trustees and the Programme Manager. The total employee benefits of the key management personnel of the charity total £41,313 (2021: £34,763)

#### 12. Trustee remuneration and expenses

The charity trustees were not paid from employment with the charity, £Nil (2021: £34,763). They were not reimbursed expenses during the year. No Trustee received payment for professional or other services supplied to the charity.

#### 13. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2022 and 31 December 2022	<u>21,954</u>
Depreciation	
At 1 January 2022	10,445
Charge for the year	<u>4,007</u>
At 31 December 2022	<u>14,452</u>
Carrying amount	
At 31 December 2022	<u>7,502</u>
At 31 December 2021	<u>11,509</u>

#### 14. Debtors

	2022	2021
	£	£
Other debtors	<u>23,933</u>	<u>41,908</u>

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# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

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#### 15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>13,863</u>	<u>13,496</u>

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,535 (2021: £2,012).

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 20 22	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	<u>7,985</u>	<u>5,263</u>	<u>(4,225)</u>	<u>—</u>	<u>9,023</u>

	At 1 January 20 21	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
General funds	<u>6,272</u>	<u>1,351</u>	<u>—</u>	<u>362</u>	<u>7,985</u>

# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 17. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 January 20 22 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
International Fund for Ireland - Peace Barriers	44,068	129,479	(159,291)	-	14,256
Limestone	899	6,800	(6,697)	-	1,002
Belfast City Council	-	14,980	(14,980)	-	-
Belfast Interface	500	-	(500)	-	-
SPE Contract Ltd	507	-	(507)	-	-
International Fund for Ireland - PYDP	-	83,622	(64,283)	-	19,339
Belfast City Council - Brilliant Trails	-	10,000	-	-	10,000
IFI - Summer Intervention Programme	-	7,209	(7,209)	-	-
TEO	-	1,250	-	-	1,250
	<u>45,974</u>	<u>253,340</u>	<u>(253,467)</u>	<u>-</u>	<u>45,847</u>

	At 1 January 20 21 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
International Fund for Ireland - Peace Barriers	4,232	174,257	(134,421)	-	44,068
Limestone	1,918	3,484	(4,503)	-	899
Belfast City Council	15,362	-	(15,000)	(362)	-
Belfast Interface	-	500	-	-	500
SPE Contract Ltd	-	507	-	-	507
International Fund for Ireland - PYDP	-	-	-	-	-
Belfast City Council - Brilliant Trails	-	-	-	-	-
IFI - Summer Intervention Programme	-	-	-	-	-
TEO	-	-	-	-	-
	<u>21,512</u>	<u>178,748</u>	<u>(153,924)</u>	<u>(362)</u>	<u>45,974</u>

# Duncairn Community Partnership Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

#### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	7,502	–	7,502
Current assets	11,907	49,324	61,231
Creditors less than 1 year	(10,386)	(3,477)	(13,863)
<b>Net assets</b>	<b>9,023</b>	<b>45,847</b>	<b>54,870</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	11,509	–	11,509
Current assets	9,972	45,974	55,946
Creditors less than 1 year	(13,496)	–	(13,496)
<b>Net assets</b>	<b>7,985</b>	<b>45,974</b>	<b>53,959</b>

#### 19. Going concern

The financial statements have been prepared on the going concern basis which assumes that the charity will continue in operational existence of the foreseeable future. The validity of this assumption depends upon the continued support from the charity's funders. The charity is currently a going concern, however if unsuccessful in securing sufficient core funding, their ability to continue as a going concern may be uncertain. If the charity was unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the balance sheet values of assets to their recoverable amounts and to provide for the future liabilities that might arise, and to reclassify fixed assets and long term liabilities as current assets and current liabilities. The directors believe that it is appropriate for the financial statements to be prepared on the going concern basis.

Trustees are looking to develop the organisation going forward so as to sustain future growth. Since the year end the Trustees have continued to review the financial position of the organisation. They are confident that steps which have been taken thus far will lead to continual improved performance being achieved in 2023.

#### 20. Related parties

Intercomm Ireland are a related party in that some of the Trustees are also Trustees in Duncairn Community Partnership Limited. Duncairn Community Partnership Limited rented premises from Intercomm Ireland during the year for £7,975 (2021: £11,199). Expenses relating to Intercomm Ireland amounted to £1,430 (2021: £NIL) and are included within Project costs.

# **Duncairn Community Partnership Limited**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 December 2022**

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**The following pages do not form part of the financial statements.**