

REGISTERED COMPANY NUMBER: NI037978 (Northern Ireland)  
REGISTERED CHARITY NUMBER: NIC103639

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2020**  
**for**  
**North Belfast Senior Citizens Forum**  
**(A Company Limited by Guarantee)**

Lynn Drake & Co Ltd  
Chartered Accountants  
1st Floor  
34 B-D Main Street  
Moirá  
Co. Armagh  
BT67 0LE



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**for the Year Ended 31 March 2020**

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**North Belfast Senior Citizens Forum**

**Reference and Administrative Details**  
**for the Year Ended 31 March 2020**

**TRUSTEES**

Mary Fitzpatrick  
Bernadette Finan-Morgan  
Wilma Margaret Taylor (resigned 12/2/2020)  
William Johnston  
Mary Kelly  
Jean Henry  
Josephine McDermot  
Diane Weiner Director (appointed 28/2/2020)  
Eithna Wilson Director (appointed 28/2/2020)

**COMPANY SECRETARY**

Gwen Simmons

**REGISTERED OFFICE**

c/o Survivors Of Trauma  
151 Cliftonville Road  
Belfast  
Co. Antrim  
BT14 6JR

**REGISTERED COMPANY  
NUMBER**

NI037978 (Northern Ireland)

**REGISTERED CHARITY  
NUMBER**

NIC103639

**INDEPENDENT EXAMINER**

Lynn Drake & Co Ltd  
Chartered Accountants  
1st Floor  
34 B-D Main Street  
Moirá  
Co. Armagh  
BT67 0LE

**BANKERS**

Ulster Bank  
1 Antrim Road  
Belfast  
BT15 2BE

## **North Belfast Senior Citizens Forum**

### **Report of the Trustees** **for the Year Ended 31 March 2020**

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 2020. 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**

### **Principal Activities and Future Development**

The Principal activity of the company is to increase the capacity of senior citizens' groups in North Belfast to influence all types of public service which impact on the quality of life of older people, to encourage and empower local senior citizens' organizations to develop their own activities and function as self help groups.

### **Public benefit**

The public benefits that flow from this purpose are

- decreased financial and social exclusion through our benefits outreach service.
- Increased access to educational services through provision of classes, especially IT, which lessens the digital divide.
- Reducing the risk of poverty through increasing older people's access to statutory and community anti-poverty programmes.
- Improving the health and well-being of older people through facilitation of healthy ageing programmes.
- Reducing social isolation through promotion of social activities for older people.

These benefits are evidenced through the numbers of older people accessing our services, feedback from clients and the amount of money claimed by our advice service users.

The beneficiaries of our purpose are elderly people within the North Belfast area. There is no harm or private benefit from our purpose.

## **FINANCIAL REVIEW**

### **Financial position**

The company had net incoming resources for the year of £6,410 (2019: net outgoing resources of £4,807 which reflected the completion of projects during the year. Unrestricted funds increased by £5,914, while restricted funds increased by £496.

### **Reserves policy**

The Charity is reliant on income from funding bodies. The charity raises unrestricted income from fundraising activities. The reserve policy is to have in place three months running costs.

## **FUTURE PLANS**

The directors continue to explore other funding opportunities. The main focus of the charity continues to be to deliver on the needs of senior citizen's in North Belfast.

## **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 monthly. Trustees/directors are appointed by nominations made in writing by any existing director. At the General Meeting nominated directors are appointed by election.

## **North Belfast Senior Citizens Forum**

### **Report of the Trustees** **for the Year Ended 31 March 2020**

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

##### **Risk management**

The directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that the systems are in place to mitigate any exposure to the major risks. The principles of good governance are embedded within all aspects of North Belfast Senior Citizens Forum operations with management and staff being keenly aware of the Board's 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 North Belfast Senior Citizens Forum 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 North Belfast Senior Citizens Forum 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 North Belfast Senior Citizens Forum 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 North Belfast Senior Citizens Forum 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 independent examiners' report 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 North Belfast Senior Citizens Forum 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**North Belfast Senior Citizens Forum**

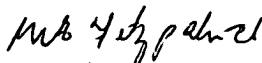
**Report of the Trustees**  
**for the Year Ended 31 March 2020**

**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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 1 December 2020 and signed on its behalf by:

  
Mary Fitzpatrick - Trustee

**Independent Examiner's Report to the Trustees of  
North Belfast Senior Citizens Forum**

I report on the accounts of the company for the year ended 31 March 2020, which are set out on pages six to nineteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Lynn Drake & Co Ltd  
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1 December 2020

**North Belfast Senior Citizens Forum**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2020**

	Notes	Unrestricted fund £	Restricted funds £	31.3.20 Total funds £	31.3.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	4				
Grants Receivable		-	47,101	47,101	51,331
Other trading activities	2	12,250	-	12,250	6,405
Investment income	3	15	-	15	13
<b>Total</b>		<u>12,265</u>	<u>47,101</u>	<u>59,366</u>	<u>57,749</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Direct Charitable Expenditure		6,325	45,692	52,017	61,647
Governance		26	913	939	909
<b>Total</b>		<u>6,351</u>	<u>46,605</u>	<u>52,956</u>	<u>62,556</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>5,914</u>	<u>496</u>	<u>6,410</u>	<u>(4,807)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		12,647	12,445	25,092	29,899
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>18,561</u></u>	<u><u>12,941</u></u>	<u><u>31,502</u></u>	<u><u>25,092</u></u>

The notes form part of these financial statements



**North Belfast Senior Citizens Forum**

**Statement of Financial Position**  
**31 March 2020**

	Notes	31.3.20 £	31.3.19 £
<b>CURRENT ASSETS</b>			
Debtors	9	-	3,276
Cash at bank		33,592	23,363
		<u>33,592</u>	<u>26,639</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(2,090)	(1,547)
		<u>31,502</u>	<u>25,092</u>
<b>NET CURRENT ASSETS</b>			
		<u>31,502</u>	<u>25,092</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		31,502	25,092
<b>NET ASSETS</b>		<u>31,502</u>	<u>25,092</u>
<b>FUNDS</b>	12		
Unrestricted funds		18,561	12,647
Restricted funds		12,941	12,445
<b>TOTAL FUNDS</b>		<u>31,502</u>	<u>25,092</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

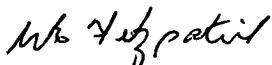
**North Belfast Senior Citizens Forum**

**Statement of Financial Position - continued**

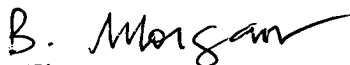
**31 March 2020**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 December 2020 and were signed on its behalf by:



Mary Fitzpatrick - Trustee



Bernadette Finan-Morgan - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2020**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

**a) General information and basis of preparation**

North Belfast Senior Citizens Forum is constituted as a company limited by guarantee incorporated in Northern Ireland (NI037978). 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 (FRS 102), 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 as it applies from 1 January 2015.

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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2020**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

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.

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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2020**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

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**

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:

Equipment                      - 25% Written Down Value

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

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

**(h) Impairment**

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

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2020**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

**(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**

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) Judgements estimates**

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

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

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computers & equipment - 25% Written Down Value

**Related party exemption**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2020**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The company 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.

**Fund accounting**

The Charity has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

**(i) Restricted Funds**

Grants or donations received, which are earmarked by the donor for specific purposes within the overall aims of the organisation.

**(ii) Unrestricted Funds**

Funds which are expendable at the discretion of the Directors in furtherance of the objects of the charity. Such funds may be held in order to finance capital investment and working capital

**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.

**2. OTHER TRADING ACTIVITIES**

	31.3.20	31.3.19
	£	£
Donations	250	120
JTI	12,000	6,285
	<u>12,250</u>	<u>6,405</u>

**3. INVESTMENT INCOME**

	31.3.20	31.3.19
	£	£
Investment income	<u>15</u>	<u>13</u>

**North Belfast Senior Citizens Forum**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2020**

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.20	31.3.19
	£	£
Grants	47,101	51,331

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

	31.3.20	31.3.19
	£	£
Dept for Communities	47,101	47,255
Belfast City Council-Dementia	-	800
Co Operation Ireland	-	3,276
	47,101	51,331

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

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

	31.3.20	31.3.19
	£	£
Accountancy	870	840

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**7. STAFF COSTS**

	31.3.20	31.3.19
	£	£
Wages and salaries	39,181	41,120
Social security costs	26	81
Other pension costs	1,890	1,890
	41,097	43,091

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

	31.3.20	31.3.19
Administration	2	2

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



**North Belfast Senior Citizens Forum**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2020**

**8. TANGIBLE FIXED ASSETS**

	Computers & equipment £
<b>COST</b>	
At 1 April 2019 and 31 March 2020	2,001
<b>DEPRECIATION</b>	
At 1 April 2019 and 31 March 2020	2,001
<b>NET BOOK VALUE</b>	
At 31 March 2020	-
At 31 March 2019	-

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

	31.3.20 £	31.3.19 £
Co Operation Ireland	-	3,276

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

	31.3.20 £	31.3.19 £
Social security and other taxes	513	-
Accruals and deferred income	1,577	1,547
	2,090	1,547

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

	Unrestricted fund £	Restricted funds £	31.3.20 Total funds £	31.3.19 Total funds £
Current assets	18,597	14,995	33,592	26,639
Current liabilities	(36)	(2,054)	(2,090)	(1,547)
	18,561	12,941	31,502	25,092

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2020**

**12. MOVEMENT IN FUNDS**

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	12,647	5,914	18,561
<b>Restricted funds</b>			
Dept for Communities	12,445	496	12,941
<b>TOTAL FUNDS</b>	<u>25,092</u>	<u>6,410</u>	<u>31,502</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	12,265	(6,351)	5,914
<b>Restricted funds</b>			
Dept for Communities	47,101	(46,605)	496
<b>TOTAL FUNDS</b>	<u>59,366</u>	<u>(52,956)</u>	<u>6,410</u>

**Comparatives for movement in funds**

	At 1/4/18 £	Net movement in funds £	At 31/3/19 £
<b>Unrestricted funds</b>			
General fund	13,600	(953)	12,647
<b>Restricted funds</b>			
Dept for Communities	16,299	(3,854)	12,445
<b>TOTAL FUNDS</b>	<u>29,899</u>	<u>(4,807)</u>	<u>25,092</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2020**

**12. 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	6,418	(7,371)	(953)
<b>Restricted funds</b>			
Dept for Communities	47,255	(51,109)	(3,854)
Belfast City Council re Dementia	800	(800)	-
Co Operation Ireland	3,276	(3,276)	-
	<u>51,331</u>	<u>(55,185)</u>	<u>(3,854)</u>
<b>TOTAL FUNDS</b>	<u>57,749</u>	<u>(62,556)</u>	<u>(4,807)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/18 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	13,600	4,961	18,561
<b>Restricted funds</b>			
Dept for Communities	16,299	(3,358)	12,941
	<u>29,899</u>	<u>1,603</u>	<u>31,502</u>
<b>TOTAL FUNDS</b>	<u>29,899</u>	<u>1,603</u>	<u>31,502</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2020**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,683	(13,722)	4,961
<b>Restricted funds</b>			
Dept for Communities	94,356	(97,714)	(3,358)
Belfast City Council re Dementia	800	(800)	-
Co Operation Ireland	3,276	(3,276)	-
	<u>98,432</u>	<u>(101,790)</u>	<u>(3,358)</u>
<b>TOTAL FUNDS</b>	<u>117,115</u>	<u>(115,512)</u>	<u>1,603</u>

**13. CONTINGENT LIABILITIES**

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

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2020.

**15. POST BALANCE SHEET EVENTS**

There are no post balance sheet events that need to be disclosed.

**16. SHARE CAPITAL**

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

**North Belfast Senior Citizens Forum**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2020**

**17. COVID 19**

Subsequent to the year end of the company, there has been a dramatic downturn in the global economy due to the impact of Covid-19. The trustees consider the outbreak of Covid-19 to be a non adjusting event after the reporting date. Given that the situation is fluid and unpredictable, an estimate of the financial effect is not possible at the date of issue of the financial statements. The trustees continue to monitor the situation closely and will continue to take appropriate steps to secure the viability of the organisation as and when necessary.

**North Belfast Senior Citizens Forum**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2020**

	31.3.20 £	31.3.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Donations	250	120
JTI	12,000	6,285
	<hr/>	<hr/>
	12,250	6,405
<b>Investment income</b>		
Investment income	15	13
<b>Charitable activities</b>		
Grants	47,101	51,331
	<hr/>	<hr/>
<b>Total incoming resources</b>	59,366	57,749
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	39,181	41,120
Social security	26	81
Pensions	1,890	1,890
Insurance	755	754
Light and heat	417	695
Telephone	455	512
Printing and stationery	34	58
Staff Travel	549	463
Training courses	2,320	2,601
Hospitality & outings	2,998	5,318
Rent & Room Hire	1,750	2,750
Resources	1,544	792
Affiliation and Membership fee	98	1,545
IT equipment upgrade	-	3,068
	<hr/>	<hr/>
	52,017	61,647
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	870	840
Bank fees	69	69
	<hr/>	<hr/>
	939	909

This page does not form part of the statutory financial statements

**North Belfast Senior Citizens Forum**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2020**

	31.3.20 £	31.3.19 £
Total resources expended	52,956	62,556
Net income/(expenditure)	6,410	(4,807)

This page does not form part of the statutory financial statements