LIGONIEL IMPROVEMENT ASSOCIATION
Company limited by guarantee

Annual report and financial statements

for the year ended 31 March 2018

Pages for filing with Registrar
LIGONIEL IMPROVEMENT ASSOCIATION

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LIGONIEL IMPROVEMENT ASSOCIATION

Directors Report
for the year ended 31 March 2018

The Directors present their report with the audited financial statements for the year ended 31 March 2018.
The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts
and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and
"Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities
preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and
Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Reference and Administrative Information
Charity Name: Ligoniel Improvement Association
Charity Registration number: NIC100342
Company Registration number: NI 020559
Registered Office: 148 Ligoniel Road, Belfast, BT14 8DT
Business Address: 148 Ligoniel Road, Belfast, BT14 8DT

Directors
J Gray Chair
M Mackessy Vice Chair
E Mansfield
M McAtavey
L Lawlor
G Dalton
M Faloona

Secretary
C Kelly

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

Bankers
Northern Bank Ltd, Donegall Square West, Belfast, BT1 6JS
LIGONIEL IMPROVEMENT ASSOCIATION

Directors Report
for the year ended 31 March 2018

Structure, Governance and Management

Governing Document

Ligoniel Improvement Association is a charitable company limited by guarantee, incorporated on 12th June 1987 and is registered as a charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Following a review, amendments were made to LIA's Articles of Association to clarify aspects of the company's activities within the area. These amendments were ratified by the SGM of members on Thursday 13th December 2012.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the directors retire by rotation and if eligible can offer themselves for re-election.

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

All new directors undertake a full induction programme.

Directors Induction and Training

The directors have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety requirements for staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity and its legal obligations.

Organisational Structure

At present Ligoniel Improvement Association has a Board of 7 directors who meet regularly and are responsible for the strategic direction of policy of the charity.

A scheme of delegation is in place and day to day responsibility for the management of the organisation rests with the Chief Executive.
LIGONIEL IMPROVEMENT ASSOCIATION

Directors Report
for the year ended 31 March 2018

Principles

The Board of LIA fully understand that they are responsible individually in law for board actions and decisions. They are collectively responsible and accountable for ensuring that the organisation is performing well, is solvent and complies with all its obligations. The Board actively seeks to ensure that the organisation understands and complies with its governing document, relevant laws, contractual obligations and the requirements of any regulatory bodies.

The Board members also understand that for the organisation to effectively meet the needs of not just the Ligoniel community but the other areas in which it delivers a service, that a collaborative/partnership approach is essential. LIA have therefore established links with a number of organisations at both a local and regional level, with representatives sitting on organisations such as the North Belfast Partnership Board, Belfast interface partnership, Belfast Hills Partnership, Advice NI, Healthy Living Centre regional Alliance and the Belfast Outcomes Group.

Objectives

The principal objectives of the company remain the stimulation and promotion of economic and social development in the Ligoniel area of Belfast.

As noted above the articles of the association changed in 2014. The objectives of LIA, therefore now include;

1. Promoting the efficiency and effectiveness of voluntary and community organisations and projects in the area by providing advice, information, education and training, administrative support and practical assistance.

2. Promoting community capacity building programmes and projects for people who have need of such assistance.

3. Delivering projects and services that will relieve poverty.

4. Advancing, promoting and preserving the conservation maintenance and protection of features of the landscape, waterways, streams and water courses with geographical, historic, physical or amenity value.

5. Promoting cooperation and networking between voluntary and community organisations in the area.

6. Supporting community development and wellbeing activities, working with partners to support community cohesion.
FOREWORD

It has been another challenging year in Ligoniel. For a large section of our community austerity still reigns. Despite the welcome mitigation measures introduced by our Assembly when it was still sitting, the freeze on welfare benefits continues, the universal credit system has proved a disaster for many, and the replacement of the Disability Living Allowance by Personal Independence Payments with serial and often botched re-assessments has provided a new level of tyranny.

Ligoniel Improvement Association is centrally involved in seeking to mitigate the worst effects of all this. It is little wonder that our advice service, and the tribunal appeal service which we run across Belfast have seen ever increasing demand. The unfairness of the systems that we are responding to is well reflected in one statistic – that 80% of the appeals that we support against PIP’s decisions are successful!

The effectiveness of our intervention is demonstrated by the fact that our Advice Service secured an additional £3,552,241 for clients during the year, while the Tribunal Service secured £5,245,246 – that is all money brought back into the Belfast economy.

Those caught up in the welfare system have not made a lifestyle choice! For a variety of reasons they struggle to keep body and soul together and are doing so in circumstances where the basic safety net on which they should be able to rely has become tattered. Real hunger is involved as reflected in demand at our food bank, and the increase in the number of food hampers provided at Christmas from 40 three years ago to 300 this year. Child poverty is involved too as reflected in the 54% of children in the area receiving free school meals.

There is another Ligoniel. New housing developments continue apace in the upper areas of the village and our population has now increased to an estimated 6,500. This has brought a welcome new and more diverse population to the area. Yet there are problems to be addressed there too. Young families can too easily become stranded and cut off from the village centre with an inadequate road system and no extension of public transport into the new estates. Meanwhile there are no children’s play facilities in the new developments.

The overall development of the area, the identification of needs, and the pursuit of actions to resolve them is overseen by the Neighbourhood Partnership on which public bodies, community organisations, and private interests including developers are represented.

Progress on some of the issues with which we are concerned has been slower than we might have hoped, and sometimes the boulders that we painstakingly roll uphill simply roll back down again!

Looking on the bright side plans for the development of the property surrounding the Wolfhill Centre by our partner organisation, Ligoniel Community Enterprises, are proceeding to plan. The development will embrace social housing, sheltered accommodation, and a crèche. The contractors, Newington Housing Association, expect to begin work by the end of 2019.
It is also highly encouraging that the Education Authority has decided to build a new and vastly improved youth club on the site of the present club, and in the meantime have also provided an increased staffing level for the service.

We have long campaigned for an upgrading of Ligoniel Park. We had hoped to undertake community consultation on City Council proposals by summer 2018. The proposals have now assumed more concrete form and include the draining of Boodle’s Dam and the creation of a wet land area in its place. This scheme has, however, still to go through the final stages of securing Council approval. Perhaps we will be able to engage in that community consultation during 2019?

Last year we had hoped that the City Council would take steps to secure a crucial access route from Ligoniel to the National Trust property at Divis and Black Mountain. It was truly a case of being led up the garden path! We are currently engaged in preparing a wider campaign and with others for improved access to the Belfast Hills and one which will include Ligoniel’s needs.

We continue to provide support to a variety of organisations in the area which includes guidance and training on the basic requirements for running such groups, and assisting them in securing funding. This works well in most circumstances but in one case we have had to remain very much at arms’ length because of their continued administrative failings.

We had problems of this kind with the Ligoniel Fishing Club, and during the year took direct control of fishing at the lower dam. Subsequent to yearend we have entered into a new partnership with the Polish Fishing Club supported by Angling Northern Ireland which we believe will lead to improved management of the fishery and better facilities for local fishermen and wider audiences.

Our work over the past year reveals that once again we play above our weight in seeking to make positive interventions in almost every aspect of community life. We are there for young and old, for longstanding residents and newcomers, providing help and advice, seeking to provide additional facilities in the area, to create educational and recreational opportunities for all, and to improve health outcomes.

As our accounts reveal, LIA’s finances remain on something of a knife edge. We did achieve a larger surplus than in recent years and of £6405, this largely due to a welcome grant of £10,000 from our sister organisation, Ligoniel Community Enterprises. Nonetheless our reserves remain inadequate for dealing with any significant unexpected blow.

We are grateful to our funders without whom we could not sustain operations. We do note however that austerity continues to reign whether in frozen levels of funding, or in the case of the Department of Communities with funding reduced in each of the last four years. Much lip service is paid to the vital need to support deprived communities, but the reality is rather different!

It is also the case that in the absence of a Northern Ireland Executive funding often remains uncertain and when provided follows an all too familiar pattern of being for one year only. This continues to have a debilitating effect as it hinders long term planning.
Once again staff had to receive their statutory warnings of possible redundancy, and, with a continued freeze on pay rates, this is bound to be demoralising to some extent. In the circumstances we owe particular and heartfelt thanks to them for their continued commitment.

The same applies to volunteers who add greatly to our impact. This is true in particular of my fellow Board members who bear a heavy responsibility in often challenging circumstances. We are responsible for strategy, key policies, and oversight but have to depend on management and key staff working collaboratively together to ensure delivery of outcomes. It is a distinction in roles that is not always clearly understood! Given the pressures that Board members face we do have difficulty in maintaining an adequate membership and with an appropriate skills range. We were unfortunate that during the year we lost three Board members albeit for very varying reasons. Efforts to recruit new members continue.

What we all share in common is a conviction that Ligoniel Improvement Association is of vital importance to the community.

JOHN GRAY
Strategic Actions
LIA Board and staff continue to see a year on year increase in the work undertaken by LIA and a rise in the numbers accessing our services.

We remain a “small organisation doing big things”

LIA staff and the Board want to ensure that we fully meet the needs of our service users and the community at large, so this year we have reviewed the organisation’s strategy and operational plan, detailing the important issues impacting on the local and wider community and our planned responses to them.

Challenges
With continued new housing development in the area Ligoniel’s population has now increased to c. 6,500. According to Education Authority figures there are 1,909 young people of school going age in the area, 54% of whom are in receipt of free school meals – an indication of deprivation.

LIA is concerned that the development of community infrastructure has not kept pace with rising need. There continues to be little in the way of investment into the area either by statutory organisations or the private sector, with local people having to leave the area in search of services and facilities including shopping, dental practices, legal advice, childcare, support services and educational facilities. Employment in the area is still confined to small businesses and the LIA or the local primary schools.

We note that those facilities that are available are located in the ‘old’ village, and that the new developments lack even basic provision such as play facilities, and are particularly handicapped by the non-availability of public transport.

LIA remains concerned that the area still lacks any full time recreational/youth/sport facilities. The local youth club is in a 100 year-old mill building and does not conform to the Disability Discrimination Act. A number of rooms cannot be used because of health and safety issues. Despite the successful work undertaken by the Leader in Charge of the Youth Club and LIA staff, The Education Authority has removed extended school funding from the area, cut staffing, and restricted the type of work undertaken by youth leaders. The Club has been reduced to a part time facility open for a mere three hours per night on the five weekdays, while weekend activities have been lost.

LIA is convinced that there is a relationship between under provision indeed a reduction in youth facilities, and a significant increase in anti-social and criminal behaviour during the year. The Community Cohesion Task Group has sought, as best it could, to respond to reports from residents of the intimidation and harassment of elderly residents, destruction of the parish’s Columbarium, drug dealing, destruction of property and robberies.

There has been a significant increase in numbers seeking advice, with the waiting time for an appointment with an advisor rising to two weeks minimum. Drop in, outreach centres and referrals into the service and use of the food bank have all seen increased demand.
So-called Welfare Reform is making unprecedented changes to the benefit system and with a negative impact for many north Belfast residents who come to LIA for advice. The roll out of Universal Credit late this year is presenting further challenges. As has the ongoing difficulties with Personal Independence Payments, placing advice services under serious pressure.

LIA's role in leading the citywide Tribunal Service which provides expert representation at tribunal hearings is accordingly of critical importance as the number of appeals against benefit decisions rises dramatically. This service came close to termination in December as funding ran out, however thanks to all party support from Belfast City Council temporary continuation was achieved.

Securing more long term funding for the Tribunal Service has been hindered by the collapse of the Northern Ireland Executive. This more generally led to uncertainty about the funding of LIA as a whole from April onwards. While stop gap provision has been secured the uncertainty and insecurity involved inevitably had an adverse impact on forward planning.

Cuts in services have greatly impacted on Ligoniel residents. Recent meetings between residents, young people and a range of political parties have highlighted poor housing maintenance by social housing providers, an increase in homes being built with no community infrastructure, poor transport provision resulting in isolation for vulnerable members of the community, lack of continuous/joined up community safety initiatives/actions by statutory services that have contributed to anti-social/criminal behaviour within the area.

**Responding**

Despite the adverse factors affecting LIA and the community, there are many positives. Highlights for the future included the securing of planning permission, in conjunction with Ligoniel Community Enterprises, for the development of the site around the Wolfhill centre, and for the construction of an environmental centre at the old corn mill adjacent to our site at Ligoniel dams.

LIA remains committed to a partnership approach to the resolution of local issues, addressing the needs of our local community, as identified by them, by adopting a holistic approach to their problems by developing health, social, physical and capacity building initiatives to raise standards of living. In doing so we will continue to work with other local organisations, statutory and voluntary bodies and the private sector. We are also committed to co-operation with neighbouring communities.

**LIA operations and services**

In the last year LIA has received financial assistance predominantly from the Public Health Agency (PHA), Department for Communities (DFC) and Belfast City Council (BCC). This core funding has enabled LIA staff to implement a range of effective capacity building and community development initiatives.

Our thanks are due to all funders.
LIA Generalist Advice

During the year, our Advice Services dealt with 4814 enquiries, with 1273 households across North Belfast benefitting from advice.

At the core of this is our generalist advice service, offered at the Centre and 3 outreach locations across North Belfast and the Shankill. Generalist advisors cover issues such as benefit entitlement, consumer rights, housing and employment issues.

This year, Disability Living Allowance to Personal Independent Payment has continued to dominate the service, with clients seeking assistance with the process and form completion. Welfare Reform changes has greatly impacted on the service, clients have experienced a number of changes to their benefits including the two child limit policy, benefit cap, ESA 365 and welfare supplementary payments.

During the year, in those cases where we know the outcome, we helped clients secure £3,552,241.00 in additional benefit entitlement.

Belfast Citywide Tribunal Service

LIA continued to act as lead partner for Belfast Advice Group and oversee the Belfast Citywide Tribunal Service. The service continued to receive support from Belfast City Council, who secured the funding for the entire year. Over the past year the team dealt with 5935 appeal enquiries from 1879 clients. The service provided representation at 1451 appeals and helped clients claim back £5245246.47 at appeal, money they were originally told by DFC that they were not entitled too.

NBAP/LIA Foodbank

This year we have seen a huge increase in the number of people accessing the food bank, with 321 referrals throughout the year, clients need help present with a range of issues as to how they are in food poverty from benefit delays, benefit disallowed, loss of income, this alongside a four year benefit freeze and the rising costs of living have put people and families under huge financial pressures.

Our Christmas Appeal in December 2017 resulted with us delivering 200 hampers to local North Belfast families, and once again we want to say a massive thank you to all those who support the food bank throughout the year. As without this support we would be able to offer this much needed service as it receives no funding or government support.

NBAP Debt Advice

In addition to our generalist advice staff, NBAP employ a debt worker based in LIA, who provides a shared service to clients of the five partner organizations. This year the debt advisor dealt with 3200 debt enquiries on behalf of 241 clients and we helped clients negotiate debts totalling £1,077,151.
Staff Training and Development

Staff have also been able to access a shared programme of training and staff development during the year, which has built the capacity of staff to more effectively meet the needs of our clients, at a time when changes to the benefit system have been almost continuous.

North Belfast Strategic Good Relations Programme

North Belfast Advice Partnership successfully secured funding TEO once again to deliver a two programmes that promote all NBAP centres as shared safe spaces for everyone in North Belfast.

The Volunteer Development Programme, provided 12 participants drawn from different communities in North Belfast with training and mentoring support to enable them to become volunteer advisors contributing to the delivery of a shared service - 10 of those participating completed the programme, part of which included them being the first group of people to complete a new qualification in advice provision (OCN Level 4 Advice Training Programme) delivered by Advice NI, and 4 participants have now gone on to volunteer with local advice providers.

A series of 51 cross community Welfare Reform workshops across North Belfast and the Shankill, attended by 433 people – these workshops not only provided an overview of the ongoing changes to the benefit system, but encouraged those attending to recognize the common impact these changes would have in local communities.

Ligoniel Healthy Living Centre

Ligoniel Healthy Living Centre (LHLC) was established in 2003 to address health inequalities and prioritise needs. LHLC (funded by the Public Health Agency) focuses on strategic development, social services and health inequalities; environment and recreation; and youth health programmes and activities. It supports and addresses health prevention, intervention, crisis intervention, and achieving clinical targets in a user friendly, innovative way.

LHLC works with statutory agencies and other community partnerships providing information, programmes and support to enable people to make informed choices and decisions about healthy lifestyles through building capacity and increasing confidence and self-esteem.

Ligoniel Healthy Living Centre delivers a range of programmes including;

• Young People: workshops and projects based on prevalent health topics, programmes (some leading to accreditation), peer education, citizenship, and community safety.
• Horticulture and Environment: schools based horticultural programmes, community gardens, growing vegetables at the Polytunnel site, and maintenance of the Environment and Heritage site.
• Recreation: Hurling for Health programmes in Primary Schools. Cycling, walking group, and summer soccer.
• Family Support: one-to-one confidential advice on any issue affecting the health and wellbeing of residents.
• Signposting: advice and support from additional agencies.
• Social Economy: development of social economy opportunity for residents.

Ligoniel Healthy Living Centre remain an intrinsic core component of LIA. LHLC has developed a strategic plan in conjunction with LIA, HLC Alliance Partners, key stakeholders and service delivery agents include re-establishment of health and education sub group looking at priority of need findings. LHLC projects, programmes and services replicate Making Life Better strategic framework priorities and objectives.
The strategic direction of Ligoniel Healthy Living Centre parallels and compliments the strategic direction of Ligoniel Improvement Association in addressing key priorities of action at both local and regional levels. The overarching ethos of work undertaken by LHLC is to address the causes of poor health and effectively reduce health inequalities including;

• Development of community capacity
• Development of the Ligoniel Environment and heritage site
• Creating and improving linkages across the Belfast Hills
• Representation at local and regional levels to strategically develop and support the work undertaken by LHLC
• Chronic Disease Prevention support and the development of local chronic disease prevention pathways.
• Collaborative Partnership Working to provide strategic guidance to the named groups/organisations
• Delivery of a range of health programmes to meet the needs of the local and wider areas.

Some of LHLC’s successes this year have Included;

• Schools Based Activities – the Recreation and Activity Co-ordinator has been delivering dodgeball and other physical activity sessions with local primary schools in the community centre, the youth club pitch and within the schools themselves.
• Wolflhill Winter Wonderland hosted by the Mountainhill Youth Club saw LHLC, MHYC and the young people of the community come together to promote positive spirit for the festive period along with bringing the community together.
• Weight management programme for healthy eating for sedentary workers and a programme designed for children and young people around what to grow, when to harvest and how to cook healthy meals to maintain healthy lifestyles.
• Development of activity based timetable to promote to health professionals using the green prescription and social model of prescribing
• Sexual health Project looking at contraception, good relationships, promoting confidence and self-esteem, challenging bullying behaviour, risk taking
• A programme designed and facilitated to increase self-worth and maximise young people’s talents and abilities, personal development and Emotional resilience
• One to one support provided on an individual basis.
• Physical activity based programme, encouraging young people to become more active via trying out new sports, understanding how their body works along with nutritional information

Regeneration
During the year covered by this report, LIA staff supported the implementation of the Ligoniel Village Neighbourhood Renewal Action Plan, in addition to participating on the task groups.

The economic, physical, health and social regeneration of Ligoniel has been addressed through the various task groups.

A number of funding applications have been submitted, either by the Regeneration Coordinator or in collaboration with other staff members. These include the Men’s History Group, NIHE Community Grant, and BCC St Patrick’s Day Grant.

The Regeneration Coordinator has been facilitating a Men’s History group with residents from Ligoniel and participants from the Barron Hall (Newtownabbey). The programme consists of facilitated sessions that explore the history of Ireland from before partition until the Easter rebellion.

In an attempt to broaden the viewpoint of group participants, they went on a number of outings including a visit to the Somme museum, Conway Mill and Cultúrlann. The visits were extremely informative and thought provoking. In addition, participants availed from Anti-sectarian Tool Kit training.

In March, the group went on a residential to London. Although the visit was quite challenging with a lot of travelling and inhibited mobility affecting a number of the participants, they visited the houses of Commons and the Lords, took a bus and river tour of London, and visited the Imperial War Museum. A funding application has been submitted to CRC for a continuation of the programme next year.

To ensure that LIA is meeting the needs of the community, the Coordinator continues to arrange regular walkabouts with a number of statutory agencies and political parties e.g. NIHE, PSNI, Sinn Féin, SDLP, BCC, and Transport NI. Issues addressed include, street cleansing, traffic calming, antisocial behaviour, graffiti removal, management of ‘green’ communal areas, stray dogs, parks maintenance, street lighting, fly tipping, dumping, etc. in addition to working with and on behalf of residents on housing matters.
One of the main areas of focus was the External Cyclical Maintenance scheme (ECM) being devised by NIHE. The Coordinator worked with NIHE staff to look at what houses were included in the scheme, what works was proposed for each dwelling and when the work would commence. In addition, the Coordinator requested a copy of the work schedules thus ensuring that any discrepancies with the proposed works could be addressed.

A number of Ligoniel Newsletters and community fliers have been compiled by the Regeneration Coordinator. These have been distributed throughout the entire community and contain information on programmes, events and services offered by LIA, BCC etc.

**Capacity Building**

The Community Capacity Building Project, funded by Belfast City Council has also had a successful year. The project has delivered a number of collaboratively based projects including;

**Women in Leadership**

Twenty –two women participated in a 26 week facilitated programme including study visits to, Leinster House, Stormont, City Hall, Scots Parliament Edinburgh, House of Lords and Westminster. Participants had the opportunity to attend debating sessions in all parliaments and meet up with the parliamentary outreach teams.

**Women through the Justice System**

Twenty women participated in a 26 week facilitated programme. The groups study visits included Kilmainham Gaol, Crumlin Road Gaol, Old Bailey, Royal Courts of Justice, Mountjoy prison and Laganside Court. The group met with Governor of Mountjoy Prison, inmates, probation services and victims representatives.

**Women in Irish History**

Twenty women participated in a 10 week facilitated programme which included genealogy sessions, which enabled them to trace not only their family history but that of famous Irish Women and their roles in the suffragette movement.

**Women in Brexit**

This programme is part of an all island project and plays an informative role on the current living conditions and how this would change under Brexit. A series of workshops have been delivered on the impact of Brexit and the GFA.

**Ligoniel History Group**

The co-ordinator continues to work with the history group to source speakers and organise trips, which have included City Hall, Orange Hall, Somme Museum, Lisburn Linen Mill, Moravian Village, Belfast Synagogue and Trip to Ayr. We have teamed up with the linen hall Library who have facilitated some sessions on the Linen Industry in Belfast and Ulster Scots Agency.
Ligoniel Residents Group
The coordinator continues to work with a group of local residents to discuss and raise awareness of issues that affect them within the area. The group has met with local councillors, MLAs, PSNI and community safety officers. The residents also visited other communities i.e. Markets and Forthriver to gain knowledge of challenges faced by other communities.

Ligoniel Oral History Project
The co-ordinator secured funding through Co-ownership Housing to deliver a programme in the area. This involved bringing seniors together to record their memories of growing up in Ligoniel. The topics covered were Mill Life, Housing, War Years and Social life.

Men's History Project
The co-ordinator has assisted in the programme design, financial direction and coordinating and overseeing study visits. The participants have enjoyed facilitated sessions and visits to the Somme Society, London War Museum, Westminster, Conway Mill etc.

Physical Development Projects

Wolfhill Site Development
This year our partner company, Ligoniel Community Enterprises, has been working with Newington Housing Association on the development of social housing at the Wolfhill site. The Ligoniel Village Development Task group has been re-established and is not only focusing on LCE’s proposal for a childcare centre, youth club etc, but they are developing a strategic plan for the village in terms of services and facilities and community infrastructure. The task group members will be working together to further develop and implement these plans, and will consult with the wider community on them in 2019.

Environment Centre
We have also secured planning permission for the development of an Environment Centre incorporating the ruins of the historic corn mill at Ligoniel dams. A feasibility study has been completed and potential partners/stakeholders have been identified as we seek to work towards the development’s completion.

Ligoniel Dams
Work continued during the year to improve access and to make the site more attractive to visitors.

An impressive art installation reflecting various aspects of the site such as wildlife, the linen industry, flax, and water was completed.
Marketing and Promotion
We have continued to use the Community TV, Facebook and Twitter to advertise local news, events and training in the North Belfast area. With stories circulated on our Social Media platforms (Facebook & Twitter) including:

- Community festivals
- NBAP Services
- Support services
- Youth programmes
- Foodbank initiatives
- Community Consultation events
- Training opportunities
- Community safety initiatives
- Employment and training opportunities

The use of social media has been particularly successful when dealing with anti-social behaviour or community safety issues and has led to an increase in reporting to PSNI and Belfast City Council.

The Future
LIA intends to continue to develop the programmes, projects, facilities, services and support provided over the past year. The organisation has identified a number of potential opportunities for development over the next five years, building on the expertise and capacity of LIA and meeting needs identified by the community. We look forward to working in partnership with residents, the community and voluntary sector, statutory agencies and businesses to continue to improve our community.

We want to ensure that moving forward the organisation continues to;

- Have a leadership role in the community with residents using LIA for advice, support, guidance, and signposting
- Act as a resource organisation for community and voluntary groups in Ligoniel
- Have specific organisational roles in particular spheres, namely: environment, health, advice, regeneration, horticulture, education and training, good relations, community safety, and capacity building
- Be an inclusive organisation, supporting programme development and delivering programmes and initiatives to meet the needs of Ligoniel residents of all ages, religious beliefs, and ethnicity.
- Provide support for vulnerable people in the community (of all ages)

In doing so LIA is conscious of the need to ensure that it operates on a financially viable basis and to build up sufficient free reserves to ensure that it can deal with any unexpected adverse developments.
Financial Review
The audited accounts show the performance of the charity for the year.

Principal Funding Sources
The principle source of funding was grants from various funders.

Investment policy
Any surplus funds would be placed in deposit accounts.

Reserves Policy
The directors retain funds in the charity in order to provide sufficient working capital to facilitate the ongoing activities. The target for unrestricted fund reserves is six months support costs in cash at bank.
LIGONIEL IMPROVEMENT ASSOCIATION

Directors Report
for the year ended 31 March 2018

Statement of Directors' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

Auditors

In accordance with the company's articles, a resolution proposing that McCreery Turkington Stockman Ltd be reappointed as auditor of the company will be put at a General Meeting.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report was approved by the Board on 30th January 2019

John Gray
Director
LIGONIEL IMPROVEMENT ASSOCIATION

Independent auditors' report to the members of LIGONIEL IMPROVEMENT ASSOCIATION

We have audited the financial statements of LIGONIEL IMPROVEMENT ASSOCIATION for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its incoming resources and application of resources, for the Year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:
- the directors' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
-the directors have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information
The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.
We have nothing to report in this regard.
LIGONIEL IMPROVEMENT ASSOCIATION

Independent auditors' report to the members of LIGONIEL IMPROVEMENT ASSOCIATION
continued

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Directors' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Directors
As explained more fully in the Statement of directors' Responsibilities the Directors of the charity are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the directors 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 directors either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council’s website at: http://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's 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.
### LIGONIEL IMPROVEMENT ASSOCIATION

Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 31 March 2018

<table>
<thead>
<tr>
<th>Income from:</th>
<th>Notes</th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>Total Funds</th>
<th>Total</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income resources from</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>generated funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other income</td>
<td></td>
<td>3,114</td>
<td>72,267</td>
<td>75,381</td>
<td></td>
<td>87,423</td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>5</td>
<td>20,000</td>
<td>-</td>
<td>20,000</td>
<td></td>
<td>10,000</td>
<td></td>
</tr>
<tr>
<td>Investment Income</td>
<td>6</td>
<td>43</td>
<td>-</td>
<td>43</td>
<td></td>
<td>24</td>
<td></td>
</tr>
<tr>
<td><strong>Income from charitable activities</strong></td>
<td>7</td>
<td>1,667</td>
<td>576,274</td>
<td>577,941</td>
<td>554,163</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>24,824</td>
<td>648,541</td>
<td>673,365</td>
<td></td>
<td>651,610</td>
<td></td>
</tr>
</tbody>
</table>

| Expenditure on:                  |       |                   |                 |             |      |      |      |
| Expenditure on charitable activities | 8 | (3,901)           | (555,254)       | (559,155)   | (547,917) | |
| Expenditure on raising funds     | 8     | (16,613)          | (80,912)        | (97,525)    | (98,083) | |
| **Total resources expended**     |       | (20,514)          | (636,166)       | (656,680)   | (646,000) | |
| **Net income before transfers**  |       | 4,310             | 12,375          | 16,685      | 5,610 | |
| **Transfer between funds**       |       | 12,375            | (12,375)        | -           | -    | |
| **Net incoming resources**       |       | 16,685            | -               | 16,685      | 5,610 | |
| Fund balances brought forward    |       | 4,210             | 14,438          | 18,648      | 13,038 | |
| **Fund balances carried forward**|       | 20,895            | 14,438          | 35,333      | 18,648 | |

All of the above results are derived from continuing gains and losses recognised in the year are included above.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 24 to 31 form an integral part of these financial statements.

Page 21
LIGONIEL IMPROVEMENT ASSOCIATION

Balance sheet
as at 31 March 2018

<table>
<thead>
<tr>
<th>Notes</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Fixed assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Heritage assets</td>
<td>9</td>
<td>27,000</td>
</tr>
<tr>
<td>Current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>11</td>
<td>82,312</td>
</tr>
<tr>
<td></td>
<td></td>
<td>82,312</td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>12</td>
<td>(73,979)</td>
</tr>
<tr>
<td>Net current assets/(liabilities)</td>
<td></td>
<td>8,333</td>
</tr>
<tr>
<td>Net assets</td>
<td></td>
<td>35,333</td>
</tr>
<tr>
<td>Capital and reserves</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>13</td>
<td>20,895</td>
</tr>
<tr>
<td>Restricted funds</td>
<td>13</td>
<td>14,438</td>
</tr>
<tr>
<td>General funds</td>
<td></td>
<td>35,333</td>
</tr>
</tbody>
</table>

The financial statements were approved by the Board on 30 January 2019 and signed and approved for issue on its behalf by

John Gray  
Director

Marie Mackessy  
Director

Registration number NI020559

The notes on pages 24 to 31 form an integral part of these financial statements.
LIGONIEL IMPROVEMENT ASSOCIATION

Cash flow statement
for the year ended 31 March 2018

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash flows from operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surplus for year</td>
<td>16,642</td>
<td>5,586</td>
</tr>
<tr>
<td>Reconciliation to cash generated from operations:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>-</td>
<td>4,223</td>
</tr>
<tr>
<td>Decrease in trade debtors</td>
<td>3,093</td>
<td>447</td>
</tr>
<tr>
<td>(Increase) in other debtors</td>
<td>(9,079)</td>
<td>4,963</td>
</tr>
<tr>
<td>Increase in trade creditors</td>
<td>14,881</td>
<td>11,007</td>
</tr>
<tr>
<td>(Decrease) in other creditors</td>
<td>(20,791)</td>
<td>(44,269)</td>
</tr>
<tr>
<td></td>
<td>4,746</td>
<td>(18,043)</td>
</tr>
<tr>
<td>Cash from other sources</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest received</td>
<td>43</td>
<td>24</td>
</tr>
<tr>
<td>Proceeds from sales of tangible fixed assets</td>
<td>-</td>
<td>1,000</td>
</tr>
<tr>
<td></td>
<td>43</td>
<td>1,024</td>
</tr>
<tr>
<td>Net increase in cash in the year</td>
<td>4,789</td>
<td>(17,019)</td>
</tr>
<tr>
<td>Cash at bank and in hand less overdrafts at beginning of year</td>
<td>(11,685)</td>
<td>5,334</td>
</tr>
<tr>
<td>Cash at bank and in hand less overdrafts at end of year</td>
<td>(6,896)</td>
<td>(11,685)</td>
</tr>
</tbody>
</table>
1. Accounting policies

Company information
Ligoniel Improvement Association is a Company limited by guarantee, registered in Northern Ireland. The address of the registered office is 148 Ligoniel Road, Belfast, BT14 8DT.

1.1. Accounting convention
The accounts have been prepared in accordance with the charity’s Memorandum and Articles of Association, the Companies Act 2006 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2. Tangible fixed assets and depreciation
Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and vehicles- 20% straight line

At each reporting period end date, the Company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit and loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

1.3. Cash at bank and in hand
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.
1.4. Financial Instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments and Section 12 'Other Financial Instruments Issues of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Society after deducting all of its liabilities.

Basic financial liabilities
Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.
1.5. Equity instruments

Income recognition
Equity instruments issued by the Company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the Company.

1.6. Provisions
Provisions are recognised when the Company has a legal or constructive present obligation as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision in measured at present value the unwinding of the discount is recognised as a finance cost in profit and loss in the period it arises.

1.7. Government grants
Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.8. Employee benefits
The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.
LIGONIEL IMPROVEMENT ASSOCIATION

Notes to the financial statements
for the year ended 31 March 2018

................. continued

2. Net incoming resources for the year

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Net incoming resources is stated after charging:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation and other amounts written off tangible assets</td>
<td>-</td>
<td>4,223</td>
</tr>
<tr>
<td>Auditors' remuneration</td>
<td>2,400</td>
<td>2,280</td>
</tr>
</tbody>
</table>

3. Statement that no expenses were paid to directors or connected persons

No expenses were paid to directors or persons connected with them.

4. Employees

<table>
<thead>
<tr>
<th></th>
<th>Year ended</th>
<th>Year ended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employment costs</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2018</td>
<td>2017</td>
</tr>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Wages and salaries</td>
<td>465,271</td>
<td>462,949</td>
</tr>
</tbody>
</table>

There were no employees earning over £60,000 in the two years ended 31 March 2018.

5. Donations and legacies

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2018</td>
<td>2018</td>
<td>2018</td>
<td>2017</td>
</tr>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Donations and management fees</td>
<td>20,000</td>
<td>-</td>
<td>20,000</td>
<td>10,000</td>
</tr>
<tr>
<td></td>
<td>20,000</td>
<td>-</td>
<td>20,000</td>
<td>10,000</td>
</tr>
</tbody>
</table>

In the year ended 31 March 2017 £10,000 of the donation and legacies income was unrestricted.
LIGONIEL IMPROVEMENT ASSOCIATION

Notes to the financial statements
for the year ended 31 March 2018

6. Investment income

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted 2018 £</th>
<th>Restricted 2018 £</th>
<th>Total 2018 £</th>
<th>Total 2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Receivable</td>
<td>43</td>
<td>-</td>
<td>43</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>43</td>
<td>-</td>
<td>43</td>
<td>24</td>
</tr>
</tbody>
</table>

In the year ended 31 March 2017 £24 of the investment income was unrestricted.

7. Income from charitable activities

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted 2018 £</th>
<th>Restricted 2018 £</th>
<th>Total 2018 £</th>
<th>Total 2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regeneration</td>
<td>1,667</td>
<td>197,426</td>
<td>199,093</td>
<td>149,016</td>
</tr>
<tr>
<td>Advice</td>
<td>-</td>
<td>238,582</td>
<td>238,582</td>
<td>269,392</td>
</tr>
<tr>
<td>Community</td>
<td>-</td>
<td>28,150</td>
<td>28,150</td>
<td>28,150</td>
</tr>
<tr>
<td>Healthy Living &amp; Environment</td>
<td>-</td>
<td>112,116</td>
<td>112,116</td>
<td>107,605</td>
</tr>
<tr>
<td></td>
<td>1,667</td>
<td>576,274</td>
<td>577,941</td>
<td>554,163</td>
</tr>
</tbody>
</table>

In the year ended 31 March 2017 £3,333 of the income from charitable activities was unrestricted with £550,830 of the income being restricted.
LIGONIEL IMPROVEMENT ASSOCIATION

Notes to the financial statements
for the year ended 31 March 2018

.................. continued

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted 2018</th>
<th>Restricted 2018</th>
<th>Total 2018</th>
<th>Total 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>8. Expenditure on</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditure on</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>charitable activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and pensions</td>
<td>1,112</td>
<td>464,159</td>
<td>465,271</td>
<td>462,949</td>
</tr>
<tr>
<td>Direct project expenses</td>
<td>2,789</td>
<td>81,735</td>
<td>84,524</td>
<td>73,522</td>
</tr>
<tr>
<td>Travel and subsistence</td>
<td>-</td>
<td>8,560</td>
<td>8,560</td>
<td>7,028</td>
</tr>
<tr>
<td>Depreciation of assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,223</td>
</tr>
<tr>
<td>Training and welfare</td>
<td>-</td>
<td>800</td>
<td>800</td>
<td>195</td>
</tr>
<tr>
<td></td>
<td>3,901</td>
<td>555,254</td>
<td>559,155</td>
<td>547,917</td>
</tr>
<tr>
<td>Expenditure on raising funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit fees</td>
<td>-</td>
<td>2,400</td>
<td>2,400</td>
<td>2,280</td>
</tr>
<tr>
<td>Legal and professional fees</td>
<td>2,034</td>
<td>4,033</td>
<td>6,067</td>
<td>12,299</td>
</tr>
<tr>
<td>Travel and subsistence</td>
<td>1,562</td>
<td>-</td>
<td>1,562</td>
<td>276</td>
</tr>
<tr>
<td>Motor expenses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>286</td>
</tr>
<tr>
<td>Rent, heat and light</td>
<td>127</td>
<td>50,713</td>
<td>50,840</td>
<td>54,345</td>
</tr>
<tr>
<td>Insurance</td>
<td>-</td>
<td>5,644</td>
<td>5,644</td>
<td>3,259</td>
</tr>
<tr>
<td>Telephone and fax</td>
<td>781</td>
<td>7,293</td>
<td>8,074</td>
<td>8,091</td>
</tr>
<tr>
<td>Stationery and printing</td>
<td>1,521</td>
<td>9,479</td>
<td>11,000</td>
<td>7,987</td>
</tr>
<tr>
<td>Subscriptions</td>
<td>925</td>
<td>500</td>
<td>1,425</td>
<td>1,458</td>
</tr>
<tr>
<td>Computers and equipment</td>
<td>9,073</td>
<td>850</td>
<td>9,923</td>
<td>6,458</td>
</tr>
<tr>
<td>Bank charges and interest</td>
<td>422</td>
<td>-</td>
<td>422</td>
<td>643</td>
</tr>
<tr>
<td>Sundry expenses</td>
<td>168</td>
<td>-</td>
<td>168</td>
<td>701</td>
</tr>
<tr>
<td></td>
<td>16,613</td>
<td>80,912</td>
<td>97,525</td>
<td>98,083</td>
</tr>
</tbody>
</table>

In the year ended 31 March 2017 £22,671 of the expenditure was unrestricted with £623,329 of the expenditure being restricted.
LIGONIEL IMPROVEMENT ASSOCIATION

Notes to the financial statements
for the year ended 31 March 2018

continue

<table>
<thead>
<tr>
<th>9. Heritage assets</th>
<th>Freehold Land and Buildings £</th>
<th>Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 April 2017</td>
<td>27,000</td>
<td>27,000</td>
</tr>
<tr>
<td>At 31 March 2018</td>
<td>27,000</td>
<td>27,000</td>
</tr>
<tr>
<td><strong>Net book values</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 March 2018</td>
<td>27,000</td>
<td>27,000</td>
</tr>
<tr>
<td>At 31 March 2017</td>
<td>27,000</td>
<td>27,000</td>
</tr>
</tbody>
</table>

The Heritage asset, detailed above, is freehold land at a cost of £27,000. The land was purchased to help improve the local environment and involve local people in a range of community initiatives related to the environment. Planning approval has been granted in June 2017 to develop the Corn Mill site as an environmental centre. No funding is currently in place and as such the Directors consider the cost of the land is the same as its market value.

<table>
<thead>
<tr>
<th>10. Tangible fixed assets</th>
<th>Fixtures, fittings and equipment £</th>
<th>Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 April 2017</td>
<td>33,781</td>
<td>111,344</td>
</tr>
<tr>
<td>At 31 March 2018</td>
<td>33,781</td>
<td>111,344</td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 April 2017</td>
<td>33,781</td>
<td>111,344</td>
</tr>
<tr>
<td>At 31 March 2018</td>
<td>33,781</td>
<td>111,344</td>
</tr>
<tr>
<td>At 31 March 2018</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>11. Debtors</th>
<th>2018 £</th>
<th>2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other debtors</td>
<td>1,993</td>
<td>5,086</td>
</tr>
<tr>
<td>Ligoniel Community Enterprises Ltd</td>
<td>20,125</td>
<td>3,885</td>
</tr>
<tr>
<td>Accrued income</td>
<td>57,968</td>
<td>64,618</td>
</tr>
<tr>
<td>Prepayments</td>
<td>2,226</td>
<td>2,737</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>82,312</td>
<td>76,326</td>
</tr>
</tbody>
</table>

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12. Creditors: amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank overdraft</td>
<td>6,896</td>
<td>11,685</td>
</tr>
<tr>
<td>Deferred income</td>
<td>6,954</td>
<td>28,896</td>
</tr>
<tr>
<td>Trade creditors and accruals</td>
<td>49,772</td>
<td>34,891</td>
</tr>
<tr>
<td>Other taxes and social security costs</td>
<td>10,357</td>
<td>9,206</td>
</tr>
<tr>
<td></td>
<td>73,979</td>
<td>84,678</td>
</tr>
</tbody>
</table>

13. Statement of funds

<table>
<thead>
<tr>
<th></th>
<th>General reserve account</th>
<th>Restricted reserve account</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Total reserves at 1 April 2017</td>
<td>4,210</td>
<td>14,438</td>
<td>18,648</td>
</tr>
<tr>
<td>Total income for the year</td>
<td>24,824</td>
<td>648,541</td>
<td>673,365</td>
</tr>
<tr>
<td>Total expenditure for the year</td>
<td>(20,514)</td>
<td>(636,166)</td>
<td>(656,680)</td>
</tr>
<tr>
<td>Transfer between funds</td>
<td>12,375</td>
<td>(12,375)</td>
<td>-</td>
</tr>
<tr>
<td>Total reserves at 31 March 2018</td>
<td>20,895</td>
<td>14,438</td>
<td>35,333</td>
</tr>
</tbody>
</table>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

14. Analysis of net assets between funds

<table>
<thead>
<tr>
<th></th>
<th>General reserve fund</th>
<th>Restricted reserve fund</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Fund Balances at 31 March 2018 represented by:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Heritage Assets</td>
<td>2,000</td>
<td>25,000</td>
<td>27,000</td>
</tr>
<tr>
<td>Current assets</td>
<td>18,615</td>
<td>63,697</td>
<td>82,312</td>
</tr>
<tr>
<td>Current liabilities</td>
<td>-</td>
<td>(73,979)</td>
<td>(73,979)</td>
</tr>
<tr>
<td>Total net assets</td>
<td>20,615</td>
<td>14,718</td>
<td>35,333</td>
</tr>
</tbody>
</table>

The general reserve represents the free funds of the charity which are not designated for particular purposes.