

REGISTERED COMPANY NUMBER: NI621381 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC100305

Trustees' Report and
Unaudited Financial Statements for the Year Ended 30 November 2018
for
Compassion City Belfast
(A Company Limited by Guarantee)

Kerena Crowe FCCA
11 Laganview Court
Belfast
BT5 4AR

Compassion City Belfast

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for the Year Ended 30 November 2018**

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Compassion City Belfast

**Reference and Administrative Details
for the Year Ended 30 November 2018**

TRUSTEES

William Shaw (Director)
Jean Paul Lederach (Director)
Francis Liddy (Director)
Mary McManus (Director)

REGISTERED OFFICE

174 Trust, Duncairn Complex
Duncairn Avenue
Belfast
Co. Antrim
BT14 6BP

**REGISTERED COMPANY
NUMBER**

NI621381 (Northern Ireland)

**REGISTERED CHARITY
NUMBER**

NIC100305

INDEPENDENT EXAMINER

Kerena Crowe FCCA
11 Laganview Court
Belfast
BT5 4AR

ADVISERS

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

Compassion City Belfast

Trustees' Report **for the Year Ended 30 November 2018**

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 30 November 2018. 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 2015).

OBJECTIVES AND ACTIVITIES

Public benefit

The public benefits that flow from Compassion Belfast's charitable purposes are

- (i) improved health and sense of well-being among the public;
- (ii) a heightened empathy among the public with the suffering of all human beings leading to greater tolerance in society, reduced aggression, strengthened social cohesion and the elimination of injustice; (iii) fairer and more humane treatment of all people.

We will demonstrate these benefits by;

1. Belfast City Council passing a motion to adopt a Charter for Compassion for Belfast
2. The number of public conversation events about Compassion in Belfast
3. Number of participants at events
4. Feedback from participants attending events
5. Annual Report.

The beneficiaries are the general public living in Belfast. We do not foresee any harm arising out of these activities nor do we see any private benefit to the Trustees.

Compassion City Belfast

Trustees' Report for the Year Ended 30 November 2018

FINANCIAL REVIEW **REVIEW OF THE YEAR**

Garden of Compassion

What a wonderful year and what growth in the garden. Over the last year we met with a number of community groups as we continued to cultivate compassionate awareness. Our meetings with City Hall also bore fruit in the guise of new trees, new seating and benches, flower pots and plants, new lighting. The garden which at one time none would enter has become a place of rest and relaxation. Over the year we introduced monthly sessions of jazz in the park. The Crescent Art Centre has availed of the Park for book workshops and poetry readings. The Northern Ireland Mental Health Film and Arts festival availed of the park for the launch of their annual festival. There were children's events, story-telling and games available for all to enjoy. We are working with a number of groups to turn the park into an arts garden, which will be called the gARTen of Compassion.

Mountcharles Mindfulness Group - the emotional heart of compassion

CCB Mindfulness weekly group continued to flourish and weekly discussions are encouraged at looking at ways of expressing compassion. The group takes inspiration from the work of the Charter. The group met weekly throughout the year and was attended by an average of 15 people per week. Due to the high numbers of people attending this group on a weekly basis it has been a great vehicle to promote the practise of compassion in daily life.

Links with the Global Charter for Compassion and Compassionate Cities Movement

We continued to nurture links with the Global Charter for Compassion and Compassionate Cities Movement. We began to put in place plans for a major international conference on compassion in Belfast in 2020.

FINANCIAL REVIEW

The company had Net Outgoing Resources for the year of £98 (2017: Incoming £169), which reflected the completion of a number of projects during the year. Unrestricted funds increased by £22, while restricted funds decreased by £120.

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.

Compassion City Belfast

Trustees' Report **for the Year Ended 30 November 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The principles of good governance are embedded within all aspects of Compassion City Belfast's 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 Compassion City Belfast 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 Compassion City Belfast 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 Compassion City Belfast 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 Compassion City Belfast is, therefore, greatly reassured of the company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

COMMENCEMENT OF ACTIVITIES

The charity was incorporated on 12 November 2013 and was dormant up to 30 November 2016. The charity commenced to receive income and incur expenditure during the year ended 30 November 2017.

Compassion City Belfast

Trustees' Report for the Year Ended 30 November 2018

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Compassion City Belfast for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), 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.

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.

Approved by order of the board of trustees on 1st August 2019 and signed on its behalf by:



Mary McManus - Trustee

Independent Examiner's Report to the Trustees of Compassion City Belfast

I report on the accounts of the company for the year ended 30 November 2018, which are set out on pages seven to twelve.

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.



Kerena Crowe FCCA
11 Laganview Court
Belfast
BT5 4AR

1st August 2019

Compassion City Belfast

Statement of Financial Activities for the Year Ended 30 November 2018

			30.11.18	30.11.17
	Notes	Unrestrict ed Fund £	Restricted Fund £	Total Funds £
INCOME				
Donations Legacies /Interest	2	41		40
Charitable Income - Grants	3		130	1,040
Total		<u>41</u>	<u>130</u>	<u>1,080</u>
EXPENDITURE				
Charitable activities	4			
Charitable Expenditure		-	250	900
Governance		19	-	11
Total		<u>19</u>	<u>250</u>	<u>911</u>
NET INCOME/(EXPENDITURE)		22	(120)	169
RECONCILIATION OF FUNDS				
Total funds brought forward		40	129	-
TOTAL FUNDS CARRIED FORWARD		<u>62</u>	<u>9</u>	<u>169</u>

The notes form part of these financial statements

Compassion City Belfast

Statement of Financial Position
At 30 November 2018

	Notes	30.11.18 £	30.11.17 £
CURRENT ASSETS			
Cash at bank		71	169
Grant Receivable		130	0
Creditors falling due within one year		-130	0
NET CURRENT ASSETS		<u>71</u>	<u>169</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>71</u>	<u>169</u>
FUNDS			
	9		
Unrestricted funds		62	40
Restricted funds		<u>9</u>	<u>129</u>
TOTAL FUNDS		<u>71</u>	<u>169</u>

The notes form part of these financial statements

Compassion City Belfast

Statement of Financial Position - continued

At 30 November 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2018.

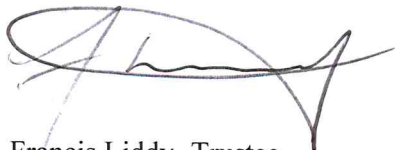
The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2018 in accordance with Section 476 of the Companies Act 2006.

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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 1st of August 2019 and were signed on its behalf by:



Francis Liddy -Trustee



Mary McManus -Trustee

Compassion City Belfast

Notes to the Financial Statements for the Year Ended 30 November 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	30.11.18	30.11.17
	£	£
Donations/Interest	<u>41</u>	<u>40</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	30.11.18	30.11.17
	£	£
Grants	<u>130</u>	<u>1,040</u>
Activity		
Charitable Income		

Compassion City Belfast

Notes to the Financial Statements - continued for the Year Ended 30 November 2018

3. INCOME FROM CHARITABLE ACTIVITIES - continued

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

	30.11.18	30.11.17
	£	£
Belfast City Council	<u>130</u>	<u>1,040</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Charitable Expenditure	250	-	250
Governance	<u>-</u>	<u>19</u>	<u>19</u>
	<u>250</u>	<u>19</u>	<u>269</u>

5. SUPPORT COSTS

	Governance costs
	£
Governance	<u>19</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2018 nor for the year ended 30 November 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2018 nor for the year ended 30 November 2017.

7. STAFF COSTS

There were no employees for the year ended 30 November 2018.

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	30.11.18 Total funds	30.11.17 Total funds
	£	£	£	£
Current assets	<u>62</u>	<u>9</u>	<u>71</u>	<u>169</u>

Compassion City Belfast

Notes to the Financial Statements - continued for the Year Ended 30 November 2018

9. MOVEMENT IN FUNDS

	At 1.12.17 £	Net movement in funds £	At 30.11.18 £
Unrestricted funds			
General fund	40	22	62
Restricted funds			
Belfast City Council	129	-120	9
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>169</u>	<u>-98</u>	<u>71</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41	-19	22
Restricted funds			
Belfast City Council	130	-250	-120
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>171</u>	<u>-269</u>	<u>-98</u>

10. CONTINGENT LIABILITIES

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

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2018.

12. WINDING UP

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

13. SHARE CAPITAL

The Company is Limited by Guarantee and has no Share Capital

Compassion City Belfast

Detailed Statement of Financial Activities
for the Year Ended 30 November 2018

	30.11.18 £	30.11.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations/Interest	41	40
Charitable activities		
Grants	<u>130</u>	<u>1,040</u>
Total incoming resources	171	1,080
EXPENDITURE		
Charitable activities		
Programme Costs	250	900
Support costs		
Governance costs		
Bank Charges	<u>19</u>	<u>11</u>
Total resources expended	269	911
	<u> </u>	<u> </u>
Net income/ (expenditure)	<u><u>(98)</u></u>	<u><u>169</u></u>

This page does not form part of the statutory financial statements