

Charity registration number NIC100744

Company registration number NI069097 (Northern Ireland)

**EAST BELFAST MISSION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# EAST BELFAST MISSION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S Curragh L J H Hopley G M Mercer D Jackson Rev B B Anderson B Maxwell I C Colville J M W Watson D W Wylie
<b>Charity number</b>	NIC100744
<b>Company number</b>	NI069097
<b>Principal address</b>	239 Newtownards Road Belfast BT4 1AF
<b>Auditor</b>	Miscampbell & Co 6 Annadale Avenue Belfast BT7 3JH
<b>Bankers</b>	Ulster Bank Arches Retail Park Belfast BT5 4AF
<b>Solicitors</b>	Millar McCall Wylie Imperial House 4-10 Donegall Square East Belfast Co Antrim BT1 5HD

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# EAST BELFAST MISSION

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# EAST BELFAST MISSION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], 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)" (effective 1 January 2019).

The Board expresses deep gratitude to its 90 staff and 100 volunteers for their hard work and efficiency in the day to day administration of the Mission's programmes and services.

### **Objectives and activities**

East Belfast Mission's current Strategic Plan articulated our main aim, which is 'to provide love and leadership in East Belfast. The delivery of this strategic aim, includes the following core priorities.

#### Christian Community

To respond to the spiritual and pastoral needs of the congregation and wider community.

#### Welcoming Facility

To provide a welcoming and safe space where people can find appropriate information and social support.

#### Neighbourhood Services

To ensure that individuals in the community have access to appropriate services and training to respond to their needs.

#### Homelessness Services

To ensure that people who are homeless, or at risk of homelessness have an effective response to their needs.

#### Employability Services

To support people in their progression in gaining and sustaining appropriate employment.

#### Community Initiatives

To promote the development of the whole community.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The purpose of East Belfast Mission is the advancement of the Christian Faith as understood by the Methodist Church in Ireland and for the promotion for the public benefit and social good of East Belfast, being an area of social and economic deprivation. The objectives of East Belfast Mission will have the following public benefits:

- (i) the relief of poverty in such ways as may be thought fit;
- (ii) the relief of unemployment in such ways as may be thought fit including assistance to find employment;
- (iii) the advancement of education, training or retraining, particularly among unemployed people, and providing unemployed people with work experience;
- (iv) the relief of those in need by reason of youth, age, ill health, disability financial hardship or other disadvantage.

# EAST BELFAST MISSION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### Achievements and performance

#### *Significant activities and achievements against objectives*

The board wish to take this opportunity to review EBM's performance over the past year and report on the work of the organisation, which continues to seek to work with everyone in the East Belfast Community. In 2023 East Belfast Mission successfully pursued the second year of its current Strategic Plan to 'provide love and leadership in East Belfast'.

During 2023 East Belfast Mission strengthened its in internal Financial Systems, including changing to latest generation Financial Software. This has seen some legacy internal financial processes and controls which were paper-based move online and directly linked into the Mission's accounting software.

In 2023, we supported the community in six ways, providing:

**A PLACE OF SHELTER** – We delivered lifesaving shelter and support at our hostel, prevented homelessness through our Tenancy Support Service, provided community projects to some of the most excluded people in our society, supported our clients facing poverty with direct financial help, and created new housing options for people experiencing homelessness through Hosford Community Homes.

**A PLACE TO EAT** – thanks to the Belfast City Council, we supplied food to over 200 households. We maintained the Meals on Wheels service, providing a hot nutritious lunch, through 100 days of lockdown.

**A PLACE TO TALK** – with the support of EBM church members and EBM employees, we phoned people associated with the Mission who might be in danger of being isolated and ensured contact was maintained; and for those with deeper issues, our Care Counsellors offered phone call listening.

**A PLACE TO LEARN** – Aspire Homework Project helped children with home schooling via Zoom, and then, as lockdown eased, kids had a chance to meet up. Turas had an additional 300 online learners.

**A PLACE TO FIND EMPLOYMENT AND SUPPORT**- our mentors continued to find training and employment opportunities, mainly online. We also provided family support.

**A PLACE TO WORSHIP** – We offered live worship online every Sunday and supported others offline with readings and prayers.

The Mission looks to the future with optimism and positivity, greatly encouraged by achievements under are current strategic plan. The board wishes to both provide recognition and to thank the team of volunteers who work tirelessly to help and support the organisation's work. Without them it would be impossible for us to do what we do, and we are indebted to their generosity and kindness.

#### Church and Community Outreach

Sadly, the dominating issue facing the Community we serve is poverty. This crisis brings extra pressure e.g Mental health issue associated with living on the bread line. This year we were very grateful to the Joseph Rank Trust who granted a significant amount of money to be used solely to alleviate poverty in East Belfast. We were able to support of around 1,800 families through this unsolicited grant.

EBM joined with others in 2023 to represent East Belfast at local and national levels challenging the political decisions that keep people in poverty asking questions on the underlying issues that keep the most vulnerable more vulnerable. We joined alliances in East Belfast and the wider Northern Ireland faith and community sector to demand changes from our political leaders.

Our 5 objectives are:

# EAST BELFAST MISSION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### **1. TO SUPPORT THOSE IN POVERTY- through the provision of a community fridge**

The community fridge was established this year with a specific building, with a walk-in Freezer, in the construction phase. This will allow us to supply a wider range of food to a greater number of clients. Around 20-25 persons call in for food everyday

We are also grateful to the Atkinson fund who have granted us monies to assist those over 50 away from poverty.

The neighbours in need Christmas hamper programme delivered over 1,000 hampers.

We believe that, while hand-out support is needed, building community is of greater value. So, we have developed a number of opportunities for people to eat together, with a seniors lunch, community meals, woman's groups, Mother and toddlers groups.

### **2. TO PROMOTE CONNECTION AND PERSONAL DEVELOPMENT- whether that is people meeting in person or remotely**

Friendship circle provides another opportunity for individuals to meet together, as does the daily drop-in

### **3. TO PROVIDE A YOUTH PROGRAMME - and continue to support families with young children**

ASPIRE - This group, funded by BBC Children in Need and the Henry Smyth Foundation, is at its core a service that tackles educational underachievement in the local community. Around 60 children and young people from the age of 9-14 received assistance from staff and volunteers with their homework and engagement with fun projects that built their personal aspiration and coping mechanisms. Aspire offers much more than just homework support including, trips to international football games, art work.

### **4. TO PROVIDE A FREE CONSELLING SERVICE - to include a children's service**

Care Counselling provides much need professional talking therapies. There are 7 volunteer counsellors offering an integrated model of counselling. 150 clients received 1,500 hours of professional help through the year. This remains an underfunded project that we need to find a funding model that makes it secure.

### **5. TO SECURE RESOURCES TO FUND THE ABOVE - and strengthen the link between the staff of community projects and the church leadership.**

A good example of this collaborative approach to the work of EBM was a Christmas Tree Festival, which both raised funds and also encouraged the community.

### **Other areas worthy of comment.**

**PwC SUPPORT.** We are very grateful for supportive relationship EBM has with PwC Belfast. They help with programmes such as living on a budget, support the meals on wheels programme, and support with volunteers in a few other projects.

### **CHURCH AND EXPLORING FAITH**

The EBM congregation now comes from a wide and diverse backgrounds. Some, who have joined, have come having used other EBM services. We continue with Life Groups who share life together, in social and Spiritual gatherings. Contemplative Prayer continues Monday nights, via zoom.

EBM is part of the new Belfast East Circuit, consisting of 9 Methodist churches in East Belfast. This collective has allowed the EBM congregation to be part of circuit Bible studies, Sunday Evening Praise nights, a book club, and other encouraging gatherings.

EBM also connected with local congregations in 2023 to celebrate the major annual Christian events, for example joint services at Easter and Christmas.

We continued to use The Alpha Course to allow people from the community to explore Christianity and we are grateful to the TPF Thompson foundation for their support. A follow-up course has grown into a lively discipleship group who have continued to meet on a Thursday morning.

# EAST BELFAST MISSION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### Social Projects

#### EBM Employability

##### **Overview:**

In 2023, the EBM Employability team underwent significant transformations. Despite the cessation of the European Social Fund, the team secured new funding from the UK Shared Prosperity Fund. This enabled the consolidation of the Belfast Works and Community Family Support Program into a single initiative aimed at economically inactive individuals.

##### **Transformative Change:**

The year marked a period of transition for the employability team. The first quarter was challenging due to the conclusion of the European Social Fund, which had been instrumental in supporting the Belfast Works and Community Family Support Program. Despite advocacy from the Chief Executive, other executives of the Belfast Works project, and local political figures, there was minimal positive news at the beginning of 2023. Consequently, a redundancy process was initiated for all affected staff by March 23. Amid the uncertainty, several key staff members sought more stable employment opportunities, leaving the team without a manager, coordinator, or administrative support.

##### **A New Start:**

At the last moment, on March 31, 2023, at noon, EBM and the newly branded Belfast Works Connect consortium received confirmation of their successful bid for new funding from the UK Shared Prosperity Fund. Work commenced immediately on April 3 to rebuild the team and merge the two former projects into a single new initiative focusing solely on the economically inactive.

The Chief Executive Officer collaborated with the team to identify staff members with the necessary skills and experience for new key roles, including coordinator, connect navigators, skills navigators, and employment navigators. Initially, the project team consisted of 10 members, with funding available for 18 positions. The appointment of a team manager was completed in June 2023.

The latter half of the year focused on recruiting suitable staff and familiarising them with the new eligibility criteria for a project being developed from scratch by the lead partner, Upper Springfield Development Trust. This involved establishing new recording systems, recruitment channels, stronger community links, and strategies to reach the most isolated community members.

The employability team also faced personal challenges as two staff members lost their fathers to terminal illness during Christmas, and another key member was diagnosed with stage 4 cancer. Despite these hardships, the team remained committed to supporting the most vulnerable in the community.

##### **Early Success:**

Throughout the year, the employability team supported 201 individuals, with 20 securing employment. The project necessitated new insights into the needs of the economically inactive, leading to the development of three variations of a client management system, culminating in the final version of Microsoft Dynamics CRM in December 2023.

Looking ahead to 2024, the team is now fully staffed and prepared to administer a project with 26 individual outputs and outcomes. They have adapted to the new challenges of working with a client base facing multiple, often multi-generational, barriers to employment.

The Executive team has proactively managed the narrative surrounding the difficulties of operating with short-term funding while maintaining staff and delivering high levels of support. A peer group has been established, and lobbying priorities have been set. The goal is to make early announcements to provide certainty for staff and facilitate planning.

##### **Hosford**

Hosford is the homelessness service of East Belfast Mission providing accommodation and support to people who are homeless or at risk of homelessness. The aim of the project is to support people to break out of homelessness and to prevent people becoming homeless through support in their own homes.

Hosford hostel provides accommodation for 26 people (single men and women aged 18 years plus) and have a stepping stone approach of single rooms and apartments which helps people to rebuild their lives and work towards living independently. We offer 24/7 support and each resident has their own Support Worker who provides housing related support to help them to find and maintain their own home. Residents also have a chance to engage with all the other services Hosford and East Belfast Mission provide as well as help to link in with any relevant services in the area.

Hosford Tenancy Support workers provide practical and emotional support to people who are living independently but encountering problems and could lose their home. They aim to enable people to live independently through developing their skills and their ability to deal with problems. The service is about preventing homelessness by

# EAST BELFAST MISSION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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intervening in its causes.

Hosford's Health and Wellbeing Project aims to tackle the health and wellbeing issues faced by people who are homeless or at risk of homelessness. This project gives those involved opportunities to learn new skills, make progress in their lives, meet friends, and to be part of a community.

Hosford Community Homes (HCH) is social enterprise project providing homes in the community for people who are homeless. This is a unique and innovative project, contributing to tackling homelessness and delivering Community Wealth Building in East Belfast. HCH currently provides 13 homes in the community.

Achievements during 2023:

- Maintained our 26 unit homeless hostel with an occupancy of 99%-providing shelter and support to over 30 people and helping 90%+ of our residents to find accommodation and to have a better life. A program of maintenance work was completed, and furniture procurement and painting undertaken; maintaining an excellent quality of accommodation for our residents. A rent increase of 10% was secured from Housing Benefit. The service was audited by Supporting People who assessed the service to be of an excellent standard.
- Provided Tenancy Support for over 100 people who are at risk of homelessness. 95% of clients maintained their own home. Over 95% of clients achieved outcomes in terms of; health, addictions, education/employability, social inclusion, or financial situation.
- Successfully set up and delivered the new Housing Executive Tenancy Sustainment Fund project. The project has achieved its objectives of increasing partnership working with the Housing Executive and increasing the number of Housing Executive tenants who are supported to maintain their tenancies. The project will run for another year and we can then reapply for funding; feedback from the Housing Executive and from beneficiaries is very positive.
- Delivered our Health and Wellbeing projects; community garden, refugee women's group, health and wellbeing group, trips throughout the year. These projects reached 30+ people each week. We won the Aisling Award for Building Community for our work in this area.
- Following a successful pilot in 2022 we have now established Mental Health and Wellbeing worker to provide one-to-one mental health support to our clients. The role targets people who will not engage with mainstream services and has proven effective at engaging the target group with 10-20 people engaging with support each week.

Hosford Community Homes:

- 102 (6 bed HMO). Delivered 6 units of accommodation at 98% occupancy.
- Commonweal Housing: 5 houses were purchased and tenants moved in. The project is working well at every level; financial, tenant experience, operationally. The project is being evaluated by QUB and we hope to evidence a viable model for tackling housing exclusion. The project was formally launched at Stormont in Spring 2023.
- 240 Newtownards Road; Prince William visited 240 and EBM to launch the Royal Foundations Homewards project. Work commenced on the site in early 2024 and is due to be completed in December 2024.
- Financial Transaction Capital Loan; a business case was developed, discussions are ongoing, with potential to access the finance in the financial year 2024/25 should all parties be agreeable. FTC has the potential to facilitate the sustainable development of HCH.
- CFC provided a 5 bedroom house to EBM and Starling to deliver housing for destitute asylum seekers. 2 men moved into the house and we started the process of registering it as a HMO after which it will be able to provide accommodation for 5 people. £15,000 was donated by a private donor to carry out works re HMO conversion.
- Acquired Nationwide Funding to cover core costs of HCH.

### Restore Charity Shops

East Belfast Mission operates eight retail shop units in Belfast, Antrim, Newtownards, and Larne under the brand name "Restore".

During 2023 Restore extended its supply chain for retail stock through renewing, maintaining and expanding existing partnerships with several Local Councils. These collaborations not only increase stock for Restore but contributed significantly to the reduction of material going to landfill through increasing the recycling of furniture and other reusable goods.

The shops continue to provide a significant financial return which is crucial to East Belfast Mission being able to meet a rising demand from families in the community needing assistance with food and energy costs.

Our Restore shops also continue to assist people who are unemployed or economically inactive to enter or return to employment. Restore facilitates this through offering job placements and volunteering positions in our retail outlets, providing a critical element in people's journey back to work.

The Restore underlying business model remains strong, with Restore performing above budget in 2023 in a

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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continuingly difficult retail environment. Going forward Restore has a clear vision of its goals for 2024 and the team are focused on achieving them.

### Café Refresh

In 2023 Café Refresh enjoyed a growth in business across our main three areas of service, our Community Café, Catering for events and meetings and our Meals on Wheels Service. Customers comments suggest this growth is occurring as word has spread about the quality and taste of our food – and the fact that we are offering great food at affordable prices.

We benefited significantly in this reporting period from the support of PwC volunteers, who have helped deliver our Meals on Wheels three days each week, helping us to manage costs and therefore keep prices affordable. We are very grateful for this support and feedback from PwC staff is that they find this volunteering very meaningful rewarding.

In 2023 we began plan to produce some of our most popular Café meals in a line of chilled prepared meals, which people can easily and enjoy at home. We hope this will prove to be a popular new service in the next reporting period.

Café Refresh maintained a 5/5 (scores on the doors from Belfast City Council) hygiene rating throughout 2023.

### Turas

“Turas” meaning journey or pilgrimage in both Irish and Scottish Gaelic, is an Irish language project designed to connect people from all communities with the Irish language and works to promote understanding and acceptance of the shared languages and heritages of Ulster. Turas continues to allay fears around the language and to be a healing influence. Turas is the only Irish language project which exists within a PUL community. The work that has been carried out over the last 10 years has seen a softening of attitudes and a growth in the level of interest within unionist communities. A study carried out by Dr David Mitchell (Trinity College Dublin) on the Turas Project, found language classes help groups in conflict find shared heritage. ‘Language learning has the potential to build empathy between groups in conflict and help revise destructive understandings of history, according to researchers in Trinity College Dublin, who have conducted a study of the Turas’ Irish-language centre in East Belfast. Language-learning projects can help revise destructive understandings of history’ - Trinity News and Events (tcd.ie)

### **Classes**

Turas offers both in-person and online Irish classes as well as some live streamed classes. This year we registered over 500 people for classes.

We provide a weekly outreach class in Cairnshill Methodist and Dundonald High School.

Turas supports 5 university students with bursaries that cover part of the annual course fee. Five people are undertaking degrees in Irish at both QUB and U.U.

Turas has a Grúpa Ceoil (singing group) as well as a new storytelling group.

New mentor groups have also been set up and they meet together regularly to support learners. There are over 60 mentees supported by more experienced learners in Turas. This scheme fosters fantastic comradery between the learners and greatly develops both language and teaching skills

### **Podcast – Podchraoladh Turas**

Turas launched a podcast series to highlight the work of our learners staff and special guests. This is a bi-lingual podcast which aims both to offer an opportunity for learners to listen to Irish and for other people outside of Turas to hear about the work being carried out.

### **Talks/Presentations**

Turas provides talks and presentations on placenames, Irish language history, etc to local groups both in east Belfast and further afield.

### **Summer Events**

Turas organised a number of historical tours during the summer, for example a tour of South Armagh with Una Walsh.

Turas organised 2 end of term celebrations, one for Turas and one for the Naíscoil.

### **Library**

The Turas Library (leabharlann) provides study space for individuals and groups, access to books and other resources, as well as support and advice. The staff of the library have organised various talks as well as music and cultural events for learners and visitors.

### **Schools**

We teach weekly Irish classes to all pupils in Braniel Primary School and also provided a six-week course for P3 pupils in Glencraig Integrated Primary School as well as an after-school club in Loughview Integrated Primary School.

The Con O’Neill Storytelling project visited 6 schools.

### **Animation Project**

We launched our new animation which celebrates a learner within Turas and tells the story of our journey so far.

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### **Merchandise**

We sell in-house, online, at local markets and at our events and bus tours. We recently received funding to commission and produce new products which will be ready for the Christmas market.

### **Turas Tourism Project**

We are working with PWC to increase the sales of bus tours. We organised a media tour for local media and influencers. We launched a new East Belfast Mural Tour which focuses on the positive and quirky stories connected with east Belfast.

### **Gaeltacht Visits**

Cairde Turas financed a Gaeltacht weekend for Turas learners in Donegal and Turas took a group of learners to the Kerry Gaeltacht for a week's language immersion as well as a weekend of language and music in Cusendall.

### **Naiscoil na Seolta**

Turas is the parent organisation of the new Integrated Irish-medium pre-school in east Belfast. Eighteen children are presently in attendance with twenty-five expressions of interest for the new term. The project has been awarded PEAG funding from the Education Authority and is now becoming a pre-school as well as a pre pre-school provider. Turas supports both staff and parents. Turas meets regularly with representatives from NICIE (Integrated education sector) and Comhairle na Gaelscolaíochta (Irish-medium education sector) to ensure the growth and development of Naiscoil na Seolta.

### **Cultural Events**

Turas walked organised an evening of music and poetry for Halloween, Christmas and Burns' Night in Turas. Turas runs regular pop-up Gaeltacht events in the Boundary Tap Room on the Newtownards Road and ran a Pop-up Gaeltacht in the Second Fiddle in the Cathedral Quarter in March.

### **Fundraising**

Fundraising performed well in 2023 while navigating the financial difficulties continuing to be caused by funding cuts, the cost of living crisis and increasing costs. Both the Fundraising Manager, Fundraising officer and Individual Giving Officer performed over and above their 3:1 income target resulting in increase in income for the department comparative to 2022. Notable successes include:

- Individual Giving- the Annual Summer & Christmas Mail Appeals raised in excess of £15,000 in total between the two appeals.
- Community Fundraising- The Fundraising Officer & Individual Giving Officer established a number of successful fundraising events during a difficult year for community income generation. These included the second successful Mourne's Challenge and the Christmas Tree Festival as well as numerous small events and activities which provided steady unrestricted income.
- Legacy Fundraising- the Fundraising Manager continued to engage with 'Will to Give' to pursue legacy fundraising opportunities. In the upcoming 2023 year a new legacy pack will be developed to be better utilised on our new website.
- Businesses- Connections with local businesses have been successfully pursued by the Fundraising Team notably including partnership with Gateley Legal and Hearth, Ballyhackamore.
- Capital projects- the fundraising team were successful in securing full funding for the Community Fridge capital project (as well as revenue costs) and the Fundraising Manager worked closely with the Hosford Team on an application to the Belfast City Council Neighbourhood Renewal Fund for another Hosford Community Homes Project.
- Strategic approach- The fundraising team successfully worked with projects to create and complete income generation plans for 2023. Going Forward the Fundraising and Sustainability Manager will continue to work with project managers to move onto 3 year income generation budgets
- Communications including Public Relations - the fundraising team, in particular the Individual Giving officer, continues to manage and provide operational communications support across EBM. In 2023 a new website was successfully launched for the organisation.
- Chartered Institute of Fundraising in Northern Ireland Awards 2023 - We received a highly commended award for "Fundraising Team of the Year" and the
- Fundraising Manager received highly commended in "Fundraiser to Watch under 30"

### **Financial review**

Investing in modernising our internal function has limited the Mission's ability to grow its financial reserves in 2023 reporting year. However, the Board of Directors are confident that East Belfast Mission's financial model should generate surpluses in future reporting periods.

# EAST BELFAST MISSION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### *Going concern*

After making appropriate enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

### *Reserves policy*

#### **Unrestricted Reserves**

Unrestricted reserves ("free reserves") are those reserves which the East Belfast Mission can expend at the discretion of the directors to promote the objects of the charity. The directors do not believe that the company needs excessive amounts of unrestricted reserves.

East Belfast Mission is partially a budget financing organisation. At present expenditure and income are directly related – when the organisation contracts with a service provider to provide a service this contract is contingent on full funding, including a 12% contribution for Overhead Costs, for the service being secured.

However the company needs to maintain a level of unrestricted reserves in order to:

- Ensure that it continues to operate on a going concern basis and remains viable to be able to adapt its activities from time to time to cope with changing circumstances, which cannot always be reliably foreseen and anticipated;
- Protect against a decline or interruption of current sources of income – discretionary grants, for example may cease unexpectedly, or be reduced, and new sources of revenue have to be found; and
- Provide for working capital or regular fluctuations in income and expenditure. Given the nature of the company's multiple funding streams, incomings and outgoings do not always coincide exactly resulting in peaks and troughs which need to be provided for to ensure continuity of service provision.

Given the above the directors have established a policy which is reviewed annually, whereby the unrestricted funds held by the charity should be a target of at least three months of average expenditure.

#### **Unrestricted Designated Reserves**

Unrestricted designated reserves comprise unrestricted funds designated for a particular purpose by the directors. These are typically reserves relating to individual projects which remain designated to the individual programmes of activity.

#### **Restricted Reserves**

Restricted reserves are those reserves which either have specific conditions attached to them as to how they are spent. It is anticipated that this amount will be utilised during the coming year.

### *Risk Management*

The board assesses the major risks to which the charity is exposed on an ongoing basis, in particular those related to the operations and finances of the company and is satisfied that systems are in place to mitigate our exposure to the major risks. The Finance, Audit and Risk Committee will ensure a regular review of risks takes place.

The principal risks facing East Belfast Mission relate to safeguarding of its clients which the company manages through the deployment of appropriately qualified and trained staff and of appropriate standards. The main uncertainty facing the organisation relates to the funding environment in which the company operates. At the time of writing this report the only material threat on the horizon is the end of the UK Shared Prosperity Fund (UK SPF). This was introduced by the UK Government to replace European Structural Funds, with two funding contracts being issued for the period April 2023 to March 2025. The Mission's Employability Service is fully funded by the UK SPF, as part of a five partner consortium providing an employability service across the city of Belfast. The Mission along with its consortium partners is actively engaging Elected Representatives and public officials in Belfast and London to secure replacement funding from 1st April 2025. Should this be unsuccessful, there will be a 'cliff edge' drop in employability services within the city's most socially deprived neighbourhoods. Seventeen job positions in the Mission would also face redundancy.

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### Plans for future periods

During the next period EBM will continue into year 3 of its Strategic Plan to 'Share Love and Leadership in East Belfast'. Core to delivering this will be:

- Innovative developments in our programmes, such as the further development of Hosford Community Homes allowing us to continue to re-home people in the context of a chronic shortage of public housing
- Playing a leading role within the Community Sector in Northern Ireland to achieve replacement funding, or a continuation of funding, for the UK Shared Prosperity Fund
- Launching and developing our Social Supermarket based in our Headquarters at the Skainos Centre, on Belfast's Newtownards Road
- Securing our Care Counselling Service through securing on-going funding
- Continuing to provide practical support, such as fundraising support, to smaller community organisations in East Belfast
- Providing 'thought leadership' through Public Affairs engagement

EBM will seek in the next reporting period to increase efficiency and mitigate risk via:

- Seeking to grow its financial reserves with a target of 'six months operating expenses
- A thorough review and documenting of its internal operating procedures.

### Structure, governance and management

The East Belfast Mission ("EBM") was brought into existence by the Annual Conference of the Methodist Church in Ireland under the Methodist Church in Ireland Act 1928. In 2008, the Mission was incorporated as a company limited by guarantee.

EBM is also governed by the Constitution (Manual of Laws) of the Methodist Church in Ireland as set out under the Methodist Church in Ireland Act 1928. The Mission has been granted charitable status by HMRC and accordingly is exempt from income tax, corporation tax and capital gains tax. Its charity reference number is XN68566 and its company reference is NI069097. EBM has successfully completed the registration process with the Charity Commission in Northern Ireland and its Northern Ireland Charity Commission number is NIC100744.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S Curragh  
L J H Hopley  
G M Mercer  
D Jackson  
Rev B B Anderson  
B Maxwell  
I C Colville  
J M W Watson  
D W Wylie

# EAST BELFAST MISSION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### *Recruitment and appointment of trustees*

In May 2014 the EBM board of directors approved a 'Corporate Governance Framework', which provides information on the arrangements, which have been established to ensure proper and effective management of EBM's affairs. The framework made provision for and developed the 'Terms of Reference' of the following committees:

1. Finance, Audit and Risk
2. Governance
3. Appointments and Remuneration

During the 2023 the Appointments and Remuneration Committee was given a wider Human Resource remit by the EBM Board and renamed the Human Resources Committee.

A structured induction process has been implemented for new board members and ongoing training has been provided to existing directors. All directors have received Governance training from the company solicitor and a Director Handbook and a Conflict of Interest Policy were implemented.

The board is nominated locally and approved annually by the Conference of the Methodist Church in Ireland and at 31 December 2023 comprised of 9 members.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### **Funds held as custodian trustee**

No funds are held as custodian on behalf of others.

### **Statement of trustees responsibilities**

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

### **Auditor**

In accordance with the company's articles, a resolution proposing that Miscampbell & Co be reappointed as auditor of the company will be put at a General Meeting.

# EAST BELFAST MISSION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### Disabled employees

The company gives full consideration to applications for employment from employees with disabilities where the candidate's particular aptitudes and abilities are consistent with adequately meeting the requirements of the job. Opportunities are available to employees with disabilities for training, career development and promotion. Where existing employees become disabled, it is the company's policy to provide continuing employment wherever practicable in the same or an alternative position and to provide appropriate training to achieve this aim.

### Employee involvement

The company operates a framework for employee information and consultation which complies with the requirements of the Information and Consultation of Employee Regulations 2004. During the year, the policy of providing information about the company has been continued through the communications framework. The CEO, Head of Finance & Corporate Services and the Project Managers meet on a monthly basis. 'Buzz Briefings' are compulsory for all staff three times each year. At these Senior Management brief staff on the direction and performance of the Mission and invite staff to raise ideas and issues which they believe, if addressed, would improve the impact of the Mission or the welfare of staff and volunteers.

The trustees report was approved by the Board of Trustees.

S Curragh  
Trustee



1 July 2024

# EAST BELFAST MISSION

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF EAST BELFAST MISSION

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#### Opinion

We have audited the financial statements of East Belfast Mission (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 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

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### 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 Companies Act 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees 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.

# EAST BELFAST MISSION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EAST BELFAST MISSION

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### Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Charitable Company and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Charitable Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Charitable Company is complying with those frameworks by making enquiries of management to understand how the Charitable Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Charitable Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- Identification of related parties;
- Making enquiries of management regarding where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place within the company to mitigate the risk of fraud and non-compliance with laws and regulations;

To address the risk of fraud, override of controls and non-compliance with laws and regulations, we performed analytical procedures to identify any unusual or unexpected related party relationships, tested journal entries to identify unusual transactions, investigated any significant or unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were suggestive of potential bias.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# EAST BELFAST MISSION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EAST BELFAST MISSION

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### Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Jonathan R Bethel (Senior Statutory Auditor)**  
for and on behalf of Miscampbell & Co

1 July 2024

**Chartered Accountants**  
**Statutory Auditor**

6 Annadale Avenue  
Belfast  
BT7 3JH

Miscampbell & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# EAST BELFAST MISSION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	141,752	62,181	203,933	217,054	130,130	347,184
Charitable activities	4	27,923	2,133,751	2,161,674	29,453	1,447,916	1,477,369
Other trading activities	5	800,843	128,801	929,644	755,675	81,508	837,183
Other income	6	2,498	-	2,498	-	-	-
<b>Total income</b>		<b>973,016</b>	<b>2,324,733</b>	<b>3,297,749</b>	<b>1,002,182</b>	<b>1,659,554</b>	<b>2,661,736</b>
<b>Expenditure on:</b>							
Raising funds	7	68,957	-	68,957	52,016	-	52,016
Charitable activities	8	823,564	2,101,359	2,924,923	537,310	1,627,962	2,165,272
Other expenditure	13	308,458	-	308,458	510,068	-	510,068
<b>Total expenditure</b>		<b>1,200,979</b>	<b>2,101,359</b>	<b>3,302,338</b>	<b>1,099,394</b>	<b>1,627,962</b>	<b>2,727,356</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>(227,963)</b>	<b>223,374</b>	<b>(4,589)</b>	<b>(97,212)</b>	<b>31,592</b>	<b>(65,620)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		1,408,661	262,900	1,671,561	1,505,873	231,308	1,737,181
<b>Fund balances at 31 December 2023</b>		<b>1,180,698</b>	<b>486,274</b>	<b>1,666,972</b>	<b>1,408,661</b>	<b>262,900</b>	<b>1,671,561</b>

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

# EAST BELFAST MISSION

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		1,292,090		1,323,341
<b>Current assets</b>					
Debtors	16	295,028		329,323	
Cash at bank and in hand		513,624		323,109	
		<u>808,652</u>		<u>652,432</u>	
<b>Creditors: amounts falling due within one year</b>	18	<u>(433,770)</u>		<u>(304,212)</u>	
<b>Net current assets</b>			374,882		348,220
<b>Total assets less current liabilities</b>			<u>1,666,972</u>		<u>1,671,561</u>
<b>Net assets excluding pension liability</b>			1,666,972		1,671,561
			<u><u>                    </u></u>		<u><u>                    </u></u>
<b>The funds of the charity</b>					
Restricted income funds	19	486,274		262,900	
Unrestricted funds		1,180,698		1,408,661	
		<u>1,666,972</u>		<u>1,671,561</u>	
		<u><u>                    </u></u>		<u><u>                    </u></u>	

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the trustees on 1 July 2024

S Curragh  
Trustee



Rev B B Anderson  
Trustee



Company registration number NI069097 (Northern Ireland)

# EAST BELFAST MISSION

## STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	24		197,157		(105,556)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(5,542)		(28,602)	
<b>Net cash used in investing activities</b>			(5,542)		(28,602)
<b>Financing activities</b>					
Repayment of borrowings		(1,100)		(34,800)	
<b>Net cash used in financing activities</b>			(1,100)		(34,800)
<b>Net increase/(decrease) in cash and cash equivalents</b>			190,515		(168,958)
Cash and cash equivalents at beginning of year			323,109		492,067
<b>Cash and cash equivalents at end of year</b>			513,624		323,109

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# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### Charity information

East Belfast Mission is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 239 Newtownards Road, Belfast, BT4 1AF.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). 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 charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line
Church Developments	2% Straight line
Fixtures and fittings	33% Straight line
Computers	33% Straight line
Motor vehicles	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity 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).

#### 1.8 Cash and cash equivalents

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.

#### 1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### ***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.

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans 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 operations 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.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	76,964	59,505	136,469	173,904	99,882	273,786
Government grant income	-	2,676	2,676	-	30,248	30,248
Donation from EBMT	64,788	-	64,788	43,150	-	43,150
	<u>141,752</u>	<u>62,181</u>	<u>203,933</u>	<u>217,054</u>	<u>130,130</u>	<u>347,184</u>
<b>Donations and gifts</b>						
Donations & Grants	36,163	9,082	45,245	133,489	63,698	197,187
Hostel Residents Fund	5,283	7,127	12,410	7,027	7,977	15,004
Newtownards Road Church Income	35,518	60,452	95,970	33,388	28,207	61,595
Other	-	(17,156)	(17,156)	-	-	-
	<u>76,964</u>	<u>59,505</u>	<u>136,469</u>	<u>173,904</u>	<u>99,882</u>	<u>273,786</u>

### 4 Charitable activities

	Charitable income 2023 £	Charitable income 2022 £
Turas Irish Language Program	274,935	236,701
Rental Income	6,994	4,590
Community Works Grant	102,384	98,419
Hostel Residents Cover Charge & Other	45,323	15,665
Hostel Supporting People Grant	396,048	375,397
Stepping Stone Employability Grants	827,584	453,636
Hosford Projects	197,409	55,474
Hostel Accommodation Charges	310,997	237,487
	<u>2,161,674</u>	<u>1,477,369</u>
<b>Analysis by fund</b>		
Unrestricted funds	27,923	29,453
Restricted funds	2,133,751	1,447,916
	<u>2,161,674</u>	<u>1,477,369</u>

# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Social Economy Income from Café & Shops	800,843	128,801	929,644	755,675	81,508	837,183
	<u>800,843</u>	<u>128,801</u>	<u>929,644</u>	<u>755,675</u>	<u>81,508</u>	<u>837,183</u>

### 6 Other income

	Unrestricted funds	Total
	2023 £	2022 £
Bank interest	2,498	-
	<u>2,498</u>	<u>-</u>

### 7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
<u>Fundraising and publicity</u>		
Fundraising costs	68,957	52,016
	<u>68,957</u>	<u>52,016</u>

# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 8 Charitable activities

	Charitable expenditure 2023 £	Charitable expenditure 2022 £
Staff costs	1,591,223	1,260,684
Depreciation and impairment	36,793	29,981
Programme Costs	279,102	197,809
Bank Fees	9,194	9,380
Administration Costs	426,614	200,495
Governance Costs	107,981	19,778
Premises Costs	329,964	320,735
Café Refresh Costs	144,052	126,410
	<u>2,924,923</u>	<u>2,165,272</u>
	<u>2,924,923</u>	<u>2,165,272</u>
<b>Analysis by fund</b>		
Unrestricted funds	823,564	537,310
Restricted funds	<u>2,101,359</u>	<u>1,627,962</u>
	<u>2,924,923</u>	<u>2,165,272</u>

### 9 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,200	6,200
Depreciation of owned tangible fixed assets	<u>36,793</u>	<u>29,981</u>

### 10 Auditor's remuneration

	2023 £	2022 £
Fees payable to the charity's auditor and associates:		
<b>For audit services</b>		
Audit of the financial statements of the charity	<u>6,200</u>	<u>6,200</u>

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	87	81
	<u>87</u>	<u>81</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,673,496	1,565,893
Social security costs	134,483	126,293
Other pension costs	28,830	26,708
	<u>1,836,809</u>	<u>1,718,894</u>
	<u>1,836,809</u>	<u>1,718,894</u>

There were no employees whose annual remuneration was more than £60,000.

### 13 Other Trading Activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Shop operating costs	132,362	212,597
Shop Salaries	176,055	289,814
Facilities Management Expenses	41	7,657
	<u>308,458</u>	<u>510,068</u>
	<u>308,458</u>	<u>510,068</u>

### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 15 Tangible fixed assets

	Freehold land and buildings	Church Developments	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 January 2023	1,022,663	1,131,053	43,383	22,949	15,920	2,235,968
Additions	-	-	2,750	2,792	-	5,542
At 31 December 2023	1,022,663	1,131,053	46,133	25,741	15,920	2,241,510
<b>Depreciation and impairment</b>						
At 1 January 2023	156,049	717,999	8,997	22,949	6,633	912,627
Depreciation charged in the year	11,844	11,196	9,838	731	3,184	36,793
At 31 December 2023	167,893	729,195	18,835	23,680	9,817	949,420
<b>Carrying amount</b>						
At 31 December 2023	854,770	401,858	27,298	2,061	6,103	1,292,090
At 31 December 2022	866,614	413,054	34,386	-	9,287	1,323,341

Included in the brought forward depreciation charge for Church Developments is an impairment charge of £586,514 as a result of a revaluation in 2017.

### 16 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	35,439	239,417
Amounts owed by group undertakings	-	2,675
Amounts owed by participating interests	-	35,778
Other debtors	221,861	48,053
Prepayments and accrued income	37,728	3,400
	295,028	329,323

# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 17 Loans and overdrafts

	2023 £	2022 £
Other loans	-	1,100
	<u>          </u>	<u>          </u>
Payable within one year	-	1,100
	<u>          </u>	<u>          </u>

This was a loan from the Methodist Church in Ireland and was repaid during year ended 31 December 2023.

### 18 Creditors: amounts falling due within one year

	2023 £	2022 £
Borrowings	-	1,100
Other taxation and social security	34,366	60,362
Trade creditors	165,114	49,200
Other creditors	6,354	8,664
Accruals and deferred income	227,936	184,886
	<u>          </u>	<u>          </u>
	<u>433,770</u>	<u>304,212</u>

# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			Balance at 31 December 2023
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 1 January 2023	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Community & Pastoral	-	102,798	(79,605)	23,193	157,344	(130,179)	50,358
Employability	147,272	453,636	(459,379)	141,529	827,584	(745,516)	223,597
Hosford	40,012	813,284	(815,010)	38,286	949,777	(807,874)	180,189
Meals on Wheels	12,471	65,663	(45,172)	32,962	128,801	(141,963)	19,800
Turas	31,553	224,173	(228,796)	26,930	261,227	(275,827)	12,330
	<u>231,308</u>	<u>1,659,554</u>	<u>(1,627,962)</u>	<u>262,900</u>	<u>2,324,733</u>	<u>(2,101,359)</u>	<u>486,274</u>

Included within Hosford Project income, is funding from Urban Villages - Health & Wellbeing Hub for £11,506.

Included within Turas Irish Language Programme income, is funding from the following: Department Foreign Affairs £23,441, Foras Na Gaeilge £65,505, Community Relations Council £49,111 and Urban Villages NI £45,238.

### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	<u>1,408,661</u>	<u>973,016</u>	<u>(1,200,979)</u>	<u>1,180,698</u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2022</b>
	£	£	£	£
General funds	<u>1,505,873</u>	<u>1,002,182</u>	<u>(1,099,394)</u>	<u>1,408,661</u>

# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 21 Analysis of net assets between funds

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
<b>At 31 December 2023:</b>			
Tangible assets	1,285,987	6,103	1,292,090
Current assets/(liabilities)	(105,289)	480,171	374,882
	<u>1,180,698</u>	<u>486,274</u>	<u>1,666,972</u>
	<u><u>1,180,698</u></u>	<u><u>486,274</u></u>	<u><u>1,666,972</u></u>
	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
<b>At 31 December 2022:</b>			
Tangible assets	1,314,054	9,287	1,323,341
Current assets/(liabilities)	94,607	253,613	348,220
	<u>1,408,661</u>	<u>262,900</u>	<u>1,671,561</u>
	<u><u>1,408,661</u></u>	<u><u>262,900</u></u>	<u><u>1,671,561</u></u>

# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Buildings		
Within one year	111,116	123,949
Between two and five years	220,538	302,247
In over five years	428,058	439,988
	<u>759,712</u>	<u>866,184</u>
	£	£
Motor Vehicles		
Within one year	7,440	17,856
Between two and five years	-	7,440
	<u>7,440</u>	<u>25,296</u>

### 23 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 23 Related party transactions

(Continued)

Skainos Limited is regarded as a related party by virtue of common directors on both boards. During the year Skainos contracted with the company for the provision of facilities management and also to provide catering services for room hire and conferences. Skainos has leased units to East Belfast Mission under leases in return for rental income and a contribution towards service charges. At 31st December 2023 £Nil (2022: £35,778 was owed to East Belfast Mission).

East Belfast Mission Trading Limited ("EBMTL"), formerly East Belfast Mission Enterprises Limited, is a subsidiary of the company which is not consolidated into the results of East Belfast Mission. At 31st December 2023 £Nil (2022: £2,675 ) was owed to East Belfast Mission.

The Methodist Church in Ireland is regarded as a related party by virtue of the controlling influence it can exert on the selection of members and directors of the company. The following is a summary of transactions entered into during the year:

- Payment by the company of a central assessment of £Nil (2022: £Nil) to the Methodist Church in Ireland.
- Payment of minister's remuneration and other benefits to the Methodist Church in Ireland who subsequently remit the payment to the Superintendent Minister/Chair of the Board, subject to deduction of payroll taxes.
- The Central Assessment and Minister's Stipend and travel allowance in accordance with the formulae and policies devised by the Methodist Church in Ireland as a whole and consequently are deemed to be at arms-length.
- The Methodist Church in Ireland loaned the company £120,000 in 2014/15, £70,000 in 2018/19 and a further £30,000 was loaned in 2019/20. The outstanding loan balance owed to The Methodist Church in Ireland as at 31st December 2023 amounted to £Nil (2022: £1,100).

# EAST BELFAST MISSION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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<b>24</b>	<b>Cash generated from operations</b>		<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
	Deficit for the year		(4,589)	(65,620)
	Adjustments for:			
	Depreciation and impairment of tangible fixed assets		36,793	29,981
	Movements in working capital:			
	Decrease/(increase) in debtors		34,295	(142,526)
	Increase in creditors		130,658	72,609
	<b>Cash generated from/(absorbed by) operations</b>		<b>197,157</b>	<b>(105,556)</b>
			<u>          </u>	<u>          </u>
<b>25</b>	<b>Analysis of changes in net funds</b>			
		<b>At 1 January</b>	<b>Cash flows</b>	<b>At 31 December</b>
		<b>2023</b>		<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	Cash at bank and in hand	323,109	190,515	513,624
	Loans falling due within one year	(1,100)	1,100	-
		<u>          </u>	<u>          </u>	<u>          </u>
		<b>322,009</b>	<b>191,615</b>	<b>513,624</b>
		<u>          </u>	<u>          </u>	<u>          </u>