

Company Registration Number NI055693
Charity Registration Number NIC101271

Belfast Central Mission

(A company limited by guarantee)

Annual Report and Financial Statements **for the year ended 31 December 2023**

Belfast Central Mission

(A company limited by guarantee)

Annual report and financial statements for the year ended 31 December 2023

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Trustees' annual report, incorporating the Strategic Report, for the year ended 31 December 2023

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charitable company for the year ended 31 December 2023.

Reference and administrative details

Trustees

Mr R Black (Chairperson)	Dr D Gallagher
Rev D Campton	Mr W J Halliday (Resigned July 2023)
Mr C P Clarke	Miss S McCaughan (Resigned October 2023)
Mrs M Copeland	Mr W Robinson
Miss M J Dwyer	Rev S Sheerin
Mr J D Edmondson (Treasurer- resigned June 2023)	Mrs H Taylor (Appointed September 2023)
Mr D Ferguson	

Superintendent

Rev D Campton

Chief Executive

Mr N Conway

Deputy Chief Executive / Director of Care & Quality Governance

Position made redundant.

Head of Community Services

Mrs J Love

Head of Residential Services

Mrs L Payam

Head of Business Development

Mr A Irwin (Appointed May 2023)

Head of Finance

Mrs J Sloan (Appointed May 2023)

Head of HR

Mrs J Miskelly (Appointed Sept 2023)

Head of Estates & Facilities

Mr N Emery

Registered Office

Grosvenor House
5 Glengall Street
Belfast
BT12 5AD

Reference and administrative details (continued)

Auditors

Moore (N.I.) LLP
Donegall House
7 Donegall Square North
Belfast
BT1 5GB

Solicitors

Cleaver Fulton Rankin
50 Bedford Street
Belfast
BT2 7FW

Bankers

Ulster Bank Ltd
11-16 Donegall Square East
Belfast
BT1 5UB

Investment Custodian

The Trustees of the Methodist Church in Ireland
Edgehill House
9 Lennoxvale
Belfast
BT9 5BY

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Structure, governance and management

Governing Document

Belfast Central Mission is a company limited by guarantee. It is governed by its revised Memorandum and Articles of Association adopted on 18 September 2018. The charitable company is registered with the Charity Commission for Northern Ireland under registration number NIC101271. BCM is the trading name of Belfast Central Mission.

The financial statements comply with the Charities Act (Northern Ireland) 2008, the Companies Act 2006, the Memorandum and Articles of Association, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the 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).

Organisational Structure

The Board of Directors is responsible for the overall governance and strategic direction of the organisation. It meets regularly to review BCM's performance against its charitable objectives and review its financial performance. The Board consists of a Non-Executive Chairperson, the Superintendent of the Mission (ex officio, appointed by the Methodist Church in Ireland), Secretary (ex officio), Treasurer (ex officio), and up to 8 other nominated Directors. At least two of the Directors are nominated by the Congregational Meeting of the Grosvenor Hall Society. All appointments are confirmed by the members at the annual general meeting. The Board of Directors may at any time co-opt up to 2 additional Directors. The Board works closely with the Chief Executive and the Senior Management Team who oversee the operations on a day-to-day basis.

Appointment of the Board of Directors

The Board of Directors is nominated by the Circuit Executive of South and Central Belfast Methodist Circuit sitting as the General Meeting of the Mission Committee of BCM and is reported annually to the Conference of the Methodist Church in Ireland. Every effort is made to ensure that there is a wide and relevant skill base amongst the Directors to enable the Board to perform its duties effectively.

Trustee induction and training

New Board Members go through an induction process with respect to that which covers their roles as Directors and as Trustees. They are briefed on their legal obligations under charity and company law, the requirements of the Charity Commission, the content of the Memorandum and Articles of Association, the Strategic Plan, the decision-making processes and recent financial performance of the organisation, and operations of the organisation. Board members are encouraged to attend relevant external training events to assist them in the performance of their duties.

Pay policy for Key Management Personnel

The Board of Directors and the Senior Management Team comprise the key management personnel of the organisation. Details of remuneration of this group are disclosed in note 13 to the financial statements. The pay for all employees, including senior staff, is reviewed annually. The aim is to pay all employees a fair salary that is competitive within the charity sector, proportionate to the complexity of the role and in line with the organisation's charitable objectives and financial budgets.

Wider Network and Impact on Operating Policies

BCM, a company limited by guarantee, is also an agency of the Methodist Church in Ireland and seeks to abide by the basic rules of the Church including, but not limited to, no alcohol on properties and no engagement with, or benefit from, gambling. There is minimal impact on BCM's operating policies as a result of this relationship.

Related parties and co-operation with other organisations

Details of related party transactions are disclosed in note 25 to the financial statements. The organisation has entered into joint management agreements with two local housing associations, working to deliver Housing Support services for vulnerable people.

Objectives and activities

The primary objects of Belfast Central Mission, as stated in its governing document, are:

1. The advancement of the Christian religion in Ireland.
2. The relief of poverty, sickness, infirmity, or other necessitous circumstances through the provision of accommodation, care, counselling or education on a cross-community basis for people in Northern Ireland who are in need of such provision.

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During 2023, BCM embarked on a strategic review in advance of a new strategic period (2024-2027). We have developed a three-year strategy which will enable the "Provision of quality compassionate support to people at their point of need", which in a shortened format is "Supporting people at their point of need". We are a diverse organisation operating in a range of settings. We aim to support as many people as we can with a focus on the following strategic intentions:

Excellence in our Delivery

- Recruit and retain the most capable individuals
- Enhance the well-being and development of our team
- Communicate more effectively
- Ensure financial health and viability
- Understand and respond to service user needs

Excellence within our Organisation

- Provide inspirational strategic leadership
- Maintain the high level of standards across the organisation
- Remain person-centred and maintain a positive culture of excellence, integrity and respect

Excellence in Sustainability

- Grow our profitability
- Diversify our sources of income

It is important that success is assessed and the primary measures that will be used are:

- The number of people helped with a focus on older people, young people and children and families.
- Stakeholder and service user satisfaction.
- Quality of service delivery.
- Impact and outcomes measurement.
- Trustee, employee, volunteer and congregation satisfaction.
- Sustainable financial growth.

The significant activities undertaken are set out below, categorised under the two objects of the Charity.

OBJECT ONE:

At the heart of the Mission's object of "advancement of the Christian religion" lies the "Grosvenor Hall" congregation, from which the wider work of the Mission emerged and which continues to worship weekly in Grosvenor House, as part of the Methodist Church in Ireland (MCI), and its South and Central Belfast Circuit, which currently includes three other societies/congregations: Donegall Road, Belfast South (in the Agape Centre on the Lisburn Road) and the Church of the Resurrection (the joint Methodist/Church of Ireland Church and Chaplaincy on Elmwood Avenue). It is through partnership with these congregations and other faith-based organisations, that most Object One activity takes place, together with the developing chaplaincy and worship life at BCM's Copelands elderly residential and dementia care facility in Millisle, building on the experience of providing spiritual support to our Kirk House facility in East Belfast, where a weekly service of worship also takes place drawing on the support of an ecumenical rota of local ministers.

2023 in Review

Weekly Sunday worship in Grosvenor House and pastoral care for the Grosvenor Hall congregation has continued throughout the year under report, and in partnership with other congregations on circuit other initiatives, including a Book Group, Public Theology Lectures and online seminars, a Centring Prayer Group and hybrid Bible studies have taken place, with joint activities during Advent, Christmas and Holy Week being particularly well supported.

For the first time since the Covid-19 pandemic, BCM's Christmas Toy Appeal programme returned to the Grosvenor Hall, with the traditional launch service led by the Dundrod Silver Band. Congregations across the MCI and beyond have continued to provide strong support for this programme despite the cost-of-living crisis that has affected everyone, including our donors. With their help we supported more than 5000 children/families, a 20% increase on last year.

As a result of a presentation at the MCI Annual Conference on the cost-of-living crisis, we, together with our sister Methodist city missions, were pleased to receive a significant un-solicited donation from The Joseph Rank Trust that enabled our Object Two projects to provide additional need-based grants. This is an important reminder of the importance

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of such partnerships going forward.

As part of the Four Corners Festival, Grosvenor House hosted the conclusion of this year's "Wonderful Wander" an exploration of the political, economic and spiritual history of our city centre, and in during the week of Homelessness Sunday, we also hosted the touring version of a photographic exhibition launched at Four Corners 2023 which focused on the causes and effects of homelessness, in all its forms, across our city. This also included, on International Homelessness Day, a conversation with one of our Housing Support workers, and others, on the issues involved.

In the context of a period of political inertia, as part of the Churches Initiative Group, a long-standing informal network of ministers and faith-based activists focused on peacebuilding, the Superintendent continued the long tradition of BCM's involvement in peace and reconciliation work in facilitating a series of conversations between local church leaders and political representatives.

The Grosvenor Hall Congregation continues to support Belfast Storehouse, a food/clothing/furniture project, with monthly food collection and ongoing fundraising.

Weekly worship in both Kirk House and Copelands continues, with the latter provided by our dedicated Chaplain, Rev. June Parke, who also seeks to support the spiritual wellbeing of residents, their families and staff. The Superintendent and Copelands Chaplain took part in an "Anna Chaplaincy" training course run by BRF, with a view to enhancing our chaplaincy service in Copelands, Kirk House and across the organisation.

We continue to be a training environment for Methodist Ministers in training, with Mrs. Julie Craythorne joining us for a two-year period from September 2023.

Following the aforementioned Strategic Review, the Board also appointed a Working Party to review the function, aims and objectives of Object One, and the consequent role of the Superintendent of the Mission in delivering this.

In parallel with this, at the end of 2023 the wider South and Central Belfast Methodist Circuit, of which the Grosvenor Hall congregation is a part, completed its merger with two neighbouring circuits to form the Belfast Central and South Circuit. As a result of this, the Mission Superintendent is no longer the Circuit Superintendent, removing some potential conflicts of interest and freeing up additional time and energy for more Mission-focused work.

Future Opportunities:

Subject to the outcome of the Review of Object One by the appointed Working Party -BCM will continue to support the continued existence of Christian faith expression within the city centre of Belfast, which is currently the Grosvenor Hall congregation, with the expectation that members of that congregation would continue to volunteer within, and fundraise for, the wider work of BCM.

As prepare for the retirement of our current Copelands Chaplain in June 2024, our current Minister in Training will take on that role on an interim basis and we will explore the potential for a more formal partnership with "Anna Chaplaincy" in order to enhance this service.

BCM will continue to partner with other organisations to take forward their mutual objects, including:

- Belfast Central and South Methodist Circuit
- Belfast City Centre Chaplaincy
- The Four Corners Festival
- Church Initiatives Group/Contemporary Christianity
- Christians Against Poverty
- Miscellaneous food banks

OBJECT TWO

2023 saw a continuance of recovery from the pandemic years, with delivery and funding continuing to stabilize in light of previous disruption. This stability has been felt from the top down, with a settled SMT, a full staff complement in HR and Finance and a new Development Manager role.

Challenges across Object Two services around staff recruitment and the rebuilding of staff teams have persisted during 2023, with some momentum gained as new HR structures begin to take effect. Financial performance has been and will continue to be impacted by rising costs, both for staff wages and materials.

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Despite these challenging operating conditions BCM's Board, staff team and Management continued to put the service user and service excellence at the heart of everything that we do and highlights of achievements and performance over the year included:

- 6504 service users supported.
- 5050 Christmas toy parcels distributed.
- Full compliance with all regulatory requirements.
- Copelands fifth household open.
- Puddleducks and Kirk house back to pre-covid occupancy levels.
- New Governance guide developed and approved.
- New strategic planning process developed for implementation in 2023.
- Reaccreditation of Investing in Volunteers

A more detailed review of the significant charitable activities undertaken is set out below.

Housing Support for Younger People

- **Service Summary:** Housing Support for Young People (16-25 years) – located in Armagh, Dungannon, Magherafelt, North Down and Newtownards. The project supports young people who are homeless, struggling with housing issues, leaving care or requiring help with independent living. It uses a holistic person-centred approach and supports young people to identify and work towards their goals.
- **2023 in Review:** 95% of people that referred to HSYYP as homeless now have safer and settled accommodation, and this year seen another service user become a homeowner. Exit questionnaires this year had a 76% response rate, with 100% of respondents stating they were "highly satisfied" with the support received and they would recommend it to a friend. Last year, HSYYP underwent a successful validation visit and no recommendations for improvement were made. Staff continue to be successful with applying for grants. This money has supported so many young people and helped alleviate some of the financial pressures service users were facing during challenging times. The Bryson grant initiative has resulted in 51 service users being supported with electric, food or heating.

In 2023, Newtownards faced a severe housing crisis, with over 100 households presenting as homeless each month, with the waiting list for housing reaching 3,200 applicants, 2,200 of whom were deemed to be in housing stress. The leading cause of homelessness was accommodation being deemed unreasonable or unfit. To cope with the high demand, 652 placements were made to temporary accommodation over the year, highlighting the instability of the rental market as a contributing factor. 2023 was a year in which we achieved good outcomes for our service users and in the main achieved our aims and objectives. In 2023, we supported 56 of our service users access £11,730 worth of grants to support them at their point of need. We had 98% satisfaction rate from service users and 100% referral satisfaction rate. 80% of service users were successful in maintaining their home status with improved outcomes at the end of their period of support during 2023.

- **Future Opportunities:**
As we progress through our new strategic period, a major priority for HSYYP will be how we continue to include the voices of service users in shaping our service. This is not only best practice, but increasingly a requirement for future tendering. Across both areas, we are focusing on quality markers for the service and professional standards, and we are working to enhance our training, monitoring, and approach to due diligence.

We have lost a major funding stream this year in the Glasspool fund, which arranged direct support for young people setting up homes. Finding a suitable ongoing replacement for this resource will be vital. A risk as we look to the future, is also the worrying incline of young person referrals who demonstrate signs poor mental health. Having adequate skills and resources to best serve this user group will be a priority.

Housing Support for Older People

- **Service Summary**
Housing Support for Older People (aged 55+) – located in Armagh, Newry, Belfast, Craigavon and Dungannon. The project seeks to work in partnership with older people providing practical and emotional housing-related support, enabling them to remain in their own homes for as long as possible.

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- **2023 in Review:**

Housing Support for Older People (HSOP South) provided housing-related support to 120 service users across areas within the Southern Trust. The project offers floating support funded by Supporting People, to help older people remain independent at home. This support focused on direct housing support activities. Given the current housing crisis in Northern Ireland coupled with the cost-of-living crisis, service users often find themselves 'stuck.' The service assists them in accessing appropriate accommodation or remaining safe and well in their homes, promoting independence and combating loneliness and financial challenges.

The Belfast service enables elderly residents to live independently at home for as long as safely possible through its floating support service (up to 160 individuals) and peripatetic service (50 older people). This year, it received 247 referrals. The holistic, person-centered approach provides practical and emotional support across six core areas: housing, health/wellbeing, financial matters, meaningful activities, independent living skills, and support networks. Despite staffing challenges, the service helped clients maintain tenancies, manage health needs, access benefits, and enhance home safety/security. External funding from NIHE's Sustaining Tenancies grant allowed supporting 50 tenants with home maintenance/hoarding issues.

- **Future Opportunities**

Moving forward, the project aims to maintain steady referrals, reinforce person-centred practices, meet funder targets, and actively involve service users in evaluating/developing offerings. In the southern area, our service team have had disruption due to maternity leave, and so for 2024 we will be focusing on excellence in resettling our team into best ways of working. In Belfast, the team are working to secure additional funding to meet complex needs of older people with threatened tenancies. This support is bespoke to the individual, but a common issue continues to be hoarding, and poor upkeep of the home environment. Both the southern and Belfast teams will be focused on maximising our capacity as per our contractual terms.

A planned uplift in Supporting People funding should have a positive knock-on effect into the HSOP service during 2024, and we will continue to engage closely with our statutory partners to build the service.

Supported Housing for Young People

- **Service Summary**

Four services continue to operate within four different HSCT areas in Northern Ireland, offering a total of 35 units of accommodation. These include 29 self-contained flats, and the remaining units offer shared accommodation in two of the services. Two of the services are solely for young people who have been in the care of Social Services and the remaining two also offer additional accommodation to young people who present to the NIHE as homeless. The project staff offer both emotional and practical support for up to two years to try to ensure that the young people are ready for their own tenancies, have achieved their own goals and are a positive part of their communities.

- **2023 in review: Belfast:**

In 2023, Grampian Avenue supported a diverse group of service users with varying backgrounds including local and international individuals, those with physical disabilities, learning disabilities, trauma experiences, care experiences, and homelessness. Staff demonstrated exceptional commitment, helping service users realize their abilities, self-worth, and potential. Notable initiatives included staff training in restorative practices, participating in QUB's youth mental health seminar, and activities during Homeless Awareness Week. One success story involved a service user rebuilding family relationships by being closer to home and through facilitated communication. Strong friendships also formed between residents. Challenges remain with achieving optimum staffing levels and limited funding for outreach and activities. Despite this, Grampian Avenue provided tailored, person-centered support empowering service users and fostering their personal growth.

- **Dungannon:**

In 2023, Thomas Street housing empowered seven vulnerable young people through trauma-informed care and robust partnerships. Despite severe challenges like aggression, substance abuse, property damage and trauma histories, dedicated staff achieved remarkable outcomes. Residents were supported with benefits, employment, education, tenancy skills, health management and personal development. Staff's specialized training enabled individualized, holistic support. One young person's transformative journey exemplifies the impact, with substantial progress in harm reduction, self-regulation and future prospects.

- **Magherafelt:**

Tafelta Rise continued to provide vital services in 2023 through strong partnership working and individualized support programs. This multi-agency approach ensured comprehensive referral assistance, residential support, and transition services. Through tailored support plans, residents were supported across areas like independent

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living skills, employment, budgeting, and wellness. Three young people successfully moved into their own NIHE tenancies after the program. Feedback praised the valuable support services. Community partnerships allowed for provision of food, gifts, volunteering opportunities, and seasonal celebrations. A new relationship with Timpson Key Specialists contributed £1,500 towards the garden program.

- **Bangor**

In 2023, Riverside Place continued providing supported accommodation for vulnerable young people aged 16-21, aiming to support independence and self-care skills development. Outcomes were excellent across accessing benefits, maintaining tenancies, and developing independent living skills. Managing mental health improved significantly, with incidents declining 62% from 2022 due to a settled mix and support team. Challenges persisted with self-harm, substance misuse, mental health issues and staffing. Finding 'step down' unsupported housing options for young people leaving the service remained a priority. The service passed a favourable RQIA inspection, and employment and education goals continued to be positively met.

- **Therapeutic Counselling** for young people (16-25 years)

A BACP accredited senior counsellor supports young people with a range of issues including depression, anxiety, low self-esteem, identity issues, past abuse, domestic violence, bereavement and substance misuse. The service is flexible and understanding of the needs of this age group. The service can be offered face to face, via telephone or via zoom, following an initial face-to-face assessment.

- **Future Opportunities**

We have been working to increase the contribution from the Housing Executive into our projects, and re-evaluating the balance of funding across all funders is already being worked on to achieve greater sustainability and buy in from our statutory partners. For 2024, Supporting People funded projects have been earmarked for an increase in contributions from government, so a priority will be to ensure that we have a seat at the table in how those increases are dispensed.

Staffing and recruitment continue to be an issue across our houses, and with HR's support we are working to increase the effectiveness from our recruitment outreach. We are all too aware that cost of living remains a concern for our young residents, and we will work to find resources that support both their basic needs and aspirations. One of those unmet needs continues to be lack of suitable accommodation for those leaving our services, and so we are progressing plans to offer step down accommodation.

Within our sites for 2024, in Dungannon we are re-establishing an additional support worker funded by the Rank Foundation. At Grampian in Belfast, we are working to find similar provision after the end of a funded partnership with Hagan Homes. For Riverside, we aim to engage our young people with a programme of arts activities. At Tafelta, we are building on the success of last year's gardening and vegetable growing project, and we want our young people to develop further ideas of how this can benefit themselves and the local community.

Residential Care (Including Dementia Care) for Older People

- **Service Summary**

Kirk House offers each resident their own small flatlet in a home in which independence (for up to 46 residents). The staff prioritize maintaining freedom of choice, self-esteem and dignity for all residents. The level of care each resident receives is tailored to meet their individual needs. Copelands, Residential and Dementia care Opened to its first residents in 2021, providing a state-of-the-art, purpose-built care home for up to 60 residents accommodated within six small 'households' of ten. Each room is en-suite and the care offered is person-centered with a wide range of amenities. We are currently registered for 20 residential dementia and 30 residential beds.

- **2023 in Review**

In 2023, Copelands continued to grow with the opening of Harbour Way, increasing the total occupiable beds to 50 (20 Dementia residential rooms and 30 general residential rooms). This expansion created further jobs in the local community, with the current staffing team of 67 and ongoing recruitment. Copelands was recognised as one of the top 20 most recommended Care Homes in Northern Ireland by the Carehome.co.uk Awards. By the close of 2023, occupancy was consistently at capacity, with a growing waiting list of new referrals. We continue

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to see a high turnover of residents, with people actively choosing to wait until much later in life before moving in. During 2023, this has presented additional complexity on staffing and care provision around which we continue to successfully navigate.

In September 2023, Copelands held an official opening and two-year celebration event, with the Lord Lieutenant of County Down as the ceremonial guest. Plans for continued development include the appointment of a nurse manager to add nursing care services and support residents with increasing complex care needs.

In Kirk House, 2023 was a positive year, with stable occupancy and high levels of service feedback. The retained staff team have been vital to high service delivery, with a core team of 34 staff having a combined service of 300 years. More community engagement opportunities were provided for residents, and relatives became more involved, fostering a sense of community.

Kirk House celebrated its 30th Birthday, a milestone for its well-established reputation. Requests for care have shifted, with more referrals from those seeking social opportunities and companionship, in addition to those requiring physical care, as opposed to the previous preference for remaining at home.

- **Future Opportunities**

At Copelands we are progressing plans for a wraparound nursing provision at the home. With added complexity, this will take time to deliver, and so we are also considering options for the sixth household which is currently being held for this service. As the business grows into a mature trading position, the priority will be to continue to invest in the service and facilities.

We are affected across both sites by the ongoing challenges around recruitment, and so we are working to maximize our staffing and delivery models, which at Copelands differ slightly in the households of care framework. For both sites, recruitment and retention challenges are set within a highly competitive market for care and support personnel.

Community Services

- **Service Summary**

Community Services Project provides a range of services for older people in Belfast to promote inclusion, reducing loneliness and social isolation. Activities include lunch clubs and a befriending service. A variety of volunteering opportunities are provided. An annual Christmas programme provides a Christmas gift to more than 5,000 children in Northern Ireland.

- **2023 in review**

Throughout 2023, we continued to run the Wednesday Lunch Club, providing 35 members a warm space to socialise, enjoy hot meals and entertainment weekly. The club continues to significantly impact mental health through providing companionship and a sense of purpose. These meetings are highly valued by attendees and volunteers alike, and a challenge for the year ahead will be to reach new faces to replenish our membership. We also continue to Befriending Service for the elderly- a vital service for those who struggle to get out to lunch club. Special mention must go to the Christmas Toy Programme, which successfully supplied toys and gifts to well over 5000 children in need. This has grown in partnership with the support of a number of Civil Service teams and Saint Vincent de Paul. Our ambition for this annual appeal is to shift the emphasis away from interventions which build dependency, and in 2024 we hope to contribute to causes which cut the cause of need off at the source.

Future Opportunities

We continue to work towards expanding our programme on offer for our service users. Numbers using some of the services have begun to decline, and so a renewed push for volunteers and users will be a priority for the coming year. Having successfully renewed our Investing in Volunteers Award, we are keen to rebuild our voluntary presence across our services through wider outreach and training in our community settings. In working closely with the Trussell Trust, we are also keen to develop conversations around how the benefit of the Christmas Toy appeal can be enhanced- looking at the impacts of that work and working collaboratively to discourage dependency or misuse of that service.

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Parent Support Services

- **Service Summary**

Parents' Support and family support services are available in Armagh/Dungannon and North Down and Newtownards. We provide support to families to provide responsive nurturing care for their children ensuring their safety and helping them reach their developmental milestones. We offer practical and emotional support to parents to enhance their parenting capacity.

- **2023 in Review**

Newtownards: In 2023, 27 group sessions were delivered for families, and the Community Family Support Service for families with children aged 0-5 continued to grow and develop. The excellent work of the support workers led to positive outcomes for families leaving the service, with a 100% satisfaction rate from service users and referral agents.

Dungannon: Now in its 11th year and 5th year funded through the Southern Trust, the project has seen a sustained need and growing demand, illustrated by an increase in referrals from the Family Support Hub, which is projected to continue as family needs become more complex. The project benefits from the commitment of three wonderful volunteers who have thrived in 2023, maximising opportunities to impact families and gain valuable experiences.

- **Future Opportunities**

Sustainability is a central theme for both services. In Dungannon a new period of tendering in mid-2024 will determine how the service is funded in coming years, with a procurement exercise underway for the entire southern Trust area.

In Newtownards we lack a similar contractual approach for this type of service. The service there has recently reached the end of a funded period with Comic Relief. Although successful with some smaller funders, we have yet to secure significant long-term funding to support the development of the service beyond 2024. Securing long term funding will therefore be an immediate priority for both services.

Puddleducks Day Nursery

- **Service Summary**

Puddleducks was created in 2012 to support the charitable work of Belfast Central Mission and is registered for 70 children across 4 rooms. Although, as a business we must be self-sufficient and generate profit for BCM, we must also comply with the "Minimum standards for child-minding and Day Care for children" (2012 – amended 2018 -DHSSPS). Puddleducks is very aware of the high standards set across the wider organisation of BCM and strive to not only meet the minimum standards, but endeavour to create a reputation for best practice in providing the highest standard of childcare and learning experiences for all registered children

- **2023 in Review**

This year was challenging for Puddleducks, with occupancy levels impacted by hybrid working increasingly as the year went on. Since COVID this has been on the rise, but the effects haven't been fully felt until now when the last 'full cohorts' have started to graduate. We have had to work harder than ever to promote city centre childcare as a viable option for parents. Promotional activities like a new website, leaflet drops, paid ads, and staff competitions helped, but word-of-mouth remains the best source of referrals. Despite concerns, Puddleducks maintains a reputation for high-quality early years care and education with an enthusiastic staff team. Highlights included winning the Family First Award for 'Exceptional Day Care', attending Stormont meetings, receiving the Daynurseries.co.uk 'Top 20 Award', achieving a 5* Food Hygiene rating, and once again our annual inspection was positive.

- **Future Opportunities**

In response to the loss of some of our user audience, a priority for 2024 are to drive occupancy levels back to pre-pandemic levels. To do this we will build wider business partnerships with employers to directly appeal to parent users of the service. We also have plans to refresh and upgrade our outdoor play space and will be fundraising to help resource this project as a priority in response to user feedback.

Other Future Opportunities

During 2023, the BCM team embarked on a partnership project with the Trussell Trust in the greater Belfast area. The purpose of the role is to build the campaigning power of people affected by poverty- supporting them to speak out towards policy makers and community stakeholders on issues where they can make a difference. We have supported in hosting a post that commenced in April 2024 that runs for an initial two years.

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The organisation is proceeding with the receipt of the former Sandy Row Methodist Church premises, whose congregation has now merged with the Grosvenor Hall congregation. Upon completion of that transfer, we will gain a better understanding of what community benefit services could operate from that location, existing or new.

DIRECT BENEFICIARIES (during 2023)

- Housing Support - 415 older people
- Housing support -329 younger people
- Parent and family support – 100 families
- Christmas Support – 5050 children
- Puddleducks Day Nursery – 80 children
- Therapeutic Counselling service – 33 individuals
- Residential with care: 132 older people
- Supported Housing: 35 younger people
- Lunch club: 35 older people
- Volunteering: 15 befrienders and 5 lunch club volunteers

6504 people directly supported.

Housing Support for Young People (16-25 years) mid-Ulster

As a result of the support provided by the service

- 95% of referrals to HSYP as homeless now have more settled accommodation.
- 56% increase in referrals
- 204 young people supported
- 15K in support grants dispensed.

Housing support for young People (16-25 years) North Down & Ards area

As a result of the support provided by the service

- 125 people were supported.
- 80% were supported maintained their home status.
- 100% of users felt more secure in their home/received more benefits.

Housing Support for Older People (aged 55+ years) Belfast

As a result of the support provided by the service

- 247 were supported to access relevant benefits.
- 50 tenants were supported with home maintenance/hoarding issues.
- 100% were supported to manage their physical/ mental health
- 97% were supported to contribute to a wider society.

Housing Support for Older People (aged 60+ years) Southern Area

As a result of the support provided by the service

- 168 new referrals into the service from local partners.
- 36 household deep cleans delivered.
- 96% maintained their independence at home.
- 99% felt more secure because of support provided.
- 97% were supported to manage their physical/mental health.

Parent Support and Family Support Ards & North Down area

As a result of support

- 34 families were supported.
- 677 home visits were completed.
- 80 Individuals directly supported

Parent Support and Family Support in Armagh /Dungannon area

As a result of support

- 783 people helped by telephone advice and signposting.
- 66 families supported
- 100% of parents felt more confident and wellbeing had improved

Belfast Central Mission

(A company limited by guarantee)

Trustees' annual report, incorporating the Strategic Report, for the year ended 31 December 2023

Public Benefit Statement

In setting objectives and planning activities for the year the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit and are confident that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Financial review

Details of the results for the year are set out in the Statement of Financial Activities on page 18 and the related notes. The charity had net outgoing resources for the year of £13,590 and the net movement in funds amounted to £1180 in the year, after gains on investments of £14,770

The greater part of charitable income has been used to meet the cost of carrying out the organisation's charitable objectives by providing support and care through various projects for both young and older people. Income comprises funding for the services BCM provides on behalf of the statutory sector, income from donations, appeals and legacies, income from charitable trusts, income from fundraising activities and income from small trading activities. The continued support from our donors has been invaluable. We are grateful to all the organisations and people who have financially supported us throughout the year.

It is the opinion of the Directors that the market value of the property is in excess of the net book value as disclosed in the balance sheet on page 25.

Investment powers and policy

Investments shown in note 18 to the financial statements are made in line with the policies of the Trustees of the Methodist Church in Ireland. The Directors intend that the real value of the charity's investments be maintained and enhanced over the long term by investment in a portfolio comprising equities, fixed income stocks and cash. They seek to achieve a balanced investment return from income and capital, with moderate risk. It is the charity's policy specifically to include investments which are consistent with the ethos of the Methodist Church. The proportions invested in equities, fixed income stocks and cash are reviewed from time to time to establish the ongoing suitability of that element of the investment policy. Please note that the investment portfolio was disposed of during 2023, and herein this section will no longer form part of the report unless new investing activity is undertaken.

Reserves policy

BCM's reserve policy recognises the need to use voluntary income to provide services for young and older people and the need to ensure that, once commitment has been given, sufficient funds exist to meet the commitment for as long as it is required and appropriate. However, the organisation must also ensure that relatively minor disruptions to its financial plans, or delays in receiving funding, do not result in having suddenly to cease activities in order to balance the books.

The existing reserves policy has been established whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between 6 and 9 months of the unrestricted resources expended. These reserves are needed to meet the working capital requirements of the charity and therefore to enable it to continue its current activities. Free reserves currently stand at £1,773,173 (designated funds are excluded) which approximates to 4.6 months -unrestricted expenditure.

This has arisen due to the investment in the Copelands Care Home. The Directors have considered the position and intend to return to holding 6-9 months free reserves over the next three years.

Belfast Central Mission

(A company limited by guarantee)

Trustees' annual report, incorporating the Strategic Report, for the year ended 31 December 2023

Principal risks and uncertainties

Effective risk management is essential to keep Service Users and staff safe, to protect and grow both funding and reputation, and to meet the expectations of supporters and donors. All types of risks are considered, both internal and external, when reviewing and updating the risk register. Principal risks are defined as those that, without effective mitigation, are highly likely to occur and would have a severe impact on the organisations work, reputation or ability to achieve its objectives.

The risk areas considered as part of BCM's risk register include:

- Strategic
- Finance
- Operations
- External
- Legal and compliance

All risks are managed through senior staff identifying and managing risks as an integral part of their daily work, through staff in outlying projects reporting significant risks to senior management and through reporting mechanisms to the Trustees at Board meetings. The reporting of major risks at Board Meetings allows the Trustees to challenge any assumptions the organisation has made about risks and understand the context in which decisions are taken. This assists them to ensure that the most serious risks are being effectively managed. This risk management process aims to provide reasonable, but not absolute, assurance that the organisation is protected.

Signed on behalf of the trustees



Mr R Black (Chairperson)

Approved by the Trustees on 17 September 2024

Independent auditor's report to the members of Belfast Central Mission for the year ended 31 December 2023

Opinion

We have audited the financial statements of Belfast Central Mission (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 accounts section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the accounts 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities, the trustees 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 controls 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.

Independent auditor's report to the members of Belfast Central Mission for the year ended 31 December 2023

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2008, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

**Independent auditor’s report to the members of Belfast Central Mission
for the year ended 31 December 2023**


- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor’s report.

Use of our report

This report is made solely to the charitable company’s members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 any party other than the charitable company and charitable company’s members as a body, for our audit work, for this report, or for the opinions we have formed.



Dr Rosemary Peters Gallagher OBE FCA

.....17/09/2024

**Chartered Accountants
Statutory Auditor**

4th Floor
Donegall House
7 Donegall Square North
Belfast
BT1 5GB

Moore (NI) LLP is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

Belfast Central Mission

(A company limited by guarantee)

Statement of Financial Activities (incorporating the income and expenditure account) for the year ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	6	152,994	27,603	180,597	206,950
Charitable activities	7	4,765,042	2,618,567	7,383,609	7,158,751
Other trading activities		63,701	-	63,701	37,024
Investments	8	47,472	-	47,472	14,402
Other		12,643	13,023	25,666	2,379
Total income		5,041,852	2,659,193	7,701,045	7,419,506
Expenditure on:					
Raising funds		(34,908)	-	(34,908)	(91,213)
Charitable activities	9,10	(4,636,167)	(3,043,560)	(7,679,727)	(7,118,365)
Total expenditure		(4,671,075)	(3,043,560)	(7,714,635)	(7,209,578)
Net (expenditure)/income before gains on investments		370,777	(384,367)	(13,590)	209,928
Net (losses)/gains on investments		14,770	-	14,770	(86,153)
Net income before transfers	12	385,547	(384,367)	1,180	123,775
Transfer between funds	16	(128,673)	128,673	-	-
Net movement in funds		256,874	(255,694)	1,180	123,775
Reconciliation of funds					
Total funds brought forward		7,320,740	255,694	7,576,434	7,452,659
Total funds carried forward		7,577,614	-	7,577,614	7,576,434

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of comprehensive income has not been prepared.

The Statement of Financial Activities (incorporating the income and expenditure account) is included in note 5 to the financial statements for the prior year ended 31 December 2022.

The notes on pages 21 to 33 form part of these financial statements

Belfast Central Mission

(A company limited by guarantee)

Balance sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	17	5,805,783	5,937,326
Fixed asset investments	18	-	682,070
		5,805,783	6,619,396
Current assets			
Debtors	19	189,377	671,331
Cash at bank and in hand		2,522,076	1,054,962
		2,711,453	1,726,293
Liabilities			
Creditors: amounts falling due within one year	20	(939,622)	(769,255)
Net current assets		1,771,831	957,038
Total assets less current liabilities		7,577,614	7,576,434
Creditors: amounts falling due after more than one year		-	-
Net assets		7,577,614	7,576,434
The funds of the charitable company			
Restricted income funds	22	-	255,694
Unrestricted income funds	23	7,577,614	7,320,740
Total funds		7,577,614	7,576,434

These financial statements were approved by the Trustees and authorised for issue on 17 September 2024 and are signed on their behalf by:



Mr R Black (Chairperson)



Dr D Gallagher

Company Registration Number: NI055693

Belfast Central Mission

(A company limited by guarantee)

Statement of cash flows for the year ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
<i>Net cash provided by/(used in) operating activities</i>	27	802,748	(185,389)
Cash flows from investing activities			
Dividends and interest from investments	8	47,472	14,402
Proceeds from disposal of fixed assets			-
Purchase of fixed assets	17	(79,946)	(20,408)
Proceeds from disposal of investments		696,840	-
Purchase of investments		-	-
<i>Net cash provided (used in) /by investing activities</i>		664,366	(6,006)
Cash flows from financing activities			
<i>Net cash provided by/(used in) financing activities</i>			
<i>Change in cash and cash equivalents in the reporting period</i>		1,467,114	(191,395)
Cash and cash equivalents at the beginning of the reporting period		1,054,962	1,246,357
Cash and cash equivalents at the end of the reporting period	28	2,522,076	1,054,962

The notes on pages 21 to 33 form part of these financial statements

Belfast Central Mission

(A company limited by guarantee)

1 Charitable company status

Belfast Central Mission is a charitable company limited by guarantee, incorporated in Northern Ireland. The registered office is located at Grosvenor House, 5 Glengall Street, Belfast, BT12 5AD.

2 Accounting policies

Basis of preparation

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

BCM meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are presented in GBP Sterling, which is also the functional currency of the charitable company.

Tangible fixed assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

	%
Property	0 – 2.5
Fixtures and fittings	10 & 20
Office equipment	10, 25 & 33½
Motor vehicles	25

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the charity's cash management.

Income

Donations and legacies that are of a general nature are recognised where there is evidence of entitlement, receipt is probable, and the amount can be measured with sufficient reliability. Gifts in kind are valued at a reasonable estimate of their value to the charity. Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

Incoming resources from grants where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance. Income received relating to future periods is included within deferred income.

All income received arose in the UK.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Belfast Central Mission

(A company limited by guarantee)

2 Accounting policies (continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Total expenditure includes the allocation of support costs. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. They include back office costs, finance, personnel, payroll and governance costs which support the charitable company's activities. Support costs have been allocated to activities on a basis consistent with the use of resources (e.g. time spent, number of staff, estimated usage).

Irrecoverable VAT

Any irrecoverable VAT is charged to the statement of financial activities, or capitalised as part of the cost of the related asset, where appropriate.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction.

Recognition of liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transactions or events.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Investment income and gains are allocated to the appropriate fund.

Pension costs

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently managed fund. Contributions are charged to the statement of financial activities in the period to which they relate.

Investments

Investments are stated in the balance sheet at market value as at the balance sheet date. The statement of financial activities includes the net gains or losses arising on revaluation and disposal throughout the year.

Debtors

Short term debtors are measured at transaction price, less provisions for bad debt.

Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against net incoming resources on a straight line basis over the period of the lease.

Belfast Central Mission

(A company limited by guarantee)

2 Accounting policies (continued)

Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going concern

The directors have assessed that Belfast Central Mission has adequate resources to meet the ongoing costs of the entity for a minimum of 12 months from the date of signing the financial statements. For this reason, the financial statements have been prepared on a going concern basis which presumes the realisation of assets and liabilities in the normal course of business.

3 Significant judgements and estimates

In the Trustees' opinions, there are no significant judgements, estimates and assumptions made about the recognition of assets, liabilities, income and expenses other than those outlined in the accounting policies above.

4 Taxation

The charity is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charity's primary objectives.

The charity has partial exemption from VAT and expenditure is recorded accordingly.

5 Statement of Financial Activities (incorporating the income and expenditure account) for the year ended 31 December 2022

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income from:			
Donations and legacies	206,461	489	206,950
Charitable activities	4,162,823	2,995,928	7,158,751
Other trading activities	37,024	-	37,024
Investments	14,402	-	14,402
Other	2,229	150	2,379
Total income	4,422,939	2,996,567	7,419,506
Expenditure on:			
Raising funds	(91,213)	-	(91,213)
Charitable activities	(3,971,627)	(3,146,738)	(7,118,365)
Total expenditure	(4,062,840)	(3,146,738)	(7,209,578)
Net gains on investments	360,099 (86,153)	(150,171) -	209,928 (86,153)
Net income before transfers	273,946	(150,171)	123,775
Transfer between funds	(26,074)	26,074	-
Net movement in funds	247,872	(124,097)	123,775
Reconciliation of funds			
Total funds brought forward	7,072,868	379,791	7,452,659
Total funds carried forward	7,320,740	255,694	7,576,434

*

Belfast Central Mission

(A company limited by guarantee)

6 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Donations	60,391	27,603	87,994	69,111
Appeals	18,957	-	18,957	35,700
Legacies	73,646	-	73,646	102,139
	152,994	27,603	180,597	206,950

7 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Charitable trusts	47,222	-	47,222	63,156
Housing Executive	139,823	1,950,933	2,090,756	2,648,885
Residential rents	3,567,056	774,314	4,341,370	3,404,546
Health & Social Care Trusts	104,949	131,062	236,011	178,236
Congregational	25,370	-	25,370	18,694
Training	558	-	558	13,812
Other sources	880,064	(237,742)	642,322	831,422
	4,765,042	2,618,567	7,383,609	7,158,751

8 Income from investments

	Unrestricted funds £	Total funds 2023 £	Total funds 2022 £
Dividends	9,003	9,003	9,762
Bank interest	38,469	38,469	4,640
	47,472	47,472	14,402

9 Resources expended on charitable activities by activity type

	Staff costs £	Other costs £	Depreciation £	Total funds 2023 £	Total funds 2022 £
Operating expenses	5,712,320	1,709,438	211,151	7,632,909	7,032,394
Financing expenses	-	3,608	-	3,608	29,196
Society expenses	41,906	1,304	-	43,210	56,775
	5,754,226	1,714,350	211,151	7,679,727	7,118,365

In addition to the depreciation on charitable activities, there is £338 depreciation in raising funds

Belfast Central Mission

(A company limited by guarantee)

10 Resources expended on charitable activities by fund type

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Operating expenses	4,590,203	3,042,706	7,632,909	7,032,394
Financing expenses	2,754	854	3,608	29,196
Society expenses	43,210	-	43,210	56,775
	4,636,167	3,043,560	7,679,727	7,118,365

11 Financing costs

	Unrestricted funds	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Interest payable and similar charges				
On bank overdrafts	2,754	854	3,608	29,196

12 Net income before transfers

	2023 £	2022 £
This is stated after charging:		
Staff pension contributions	172,520	191,906
Depreciation – charge for year	211,489	223,754
(Profit)/loss on disposal of fixed assets	-	-
Auditors' fees		
Audit work	5,760	6,137
Non-audit services	-	-

13 Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

	2023 £	2022 £
Staff costs		
Wages and salaries	4,682,614	4,596,634
Social security costs	362,122	402,063
Pension costs	172,520	191,906
	5,217,256	5,190,603

Belfast Central Mission

(A company limited by guarantee)

13 Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel (continued)

Trustee remuneration and benefits amounted to £63,320 (2022: £62,178) for the year, being remuneration of £55,033 (2022: £54,041), other benefits of £72 (2022: £69) and pension contributions of £8,215 (2022: £8,068). These emoluments received by Reverend David Campton were in respect of his capacity as Superintendent of Belfast Central Mission and minister of the Grosvenor Hall congregation and not in his capacity as Trustee. The Trustee also received manse accommodation that is typical of such roles. No trustee expenses were paid (2022 – £nil) for the year. No Trustees received payments for the supply of ministerial and organist services (2022 - £nil).

The key management personnel of the charitable company comprise the Trustees, the Superintendent, the Chief Executive, Head of Community Services, Head of Residential Services, Head of Estates & Facilities, Head of Business Development, Head of HR and Head of Finance. The total employee benefits of the key management personnel of the charitable company were £421,039 (2022: - £573,453).

The number of senior staff with employee benefits (excluding employer pension costs) over £60,000

Band	2023	2022
£60,000 - £69,999	2	1
£70,000 - £79,999	1	1

14 Staff numbers

The charitable company reports that the average head count (number of staff employed) during the reporting period was 236 (2022 – 251). These can be analysed by project type as follows:

	2023 Number	2022 Number
Social & support projects	107	122
Care projects	110	104
Management & central administration	19	25
	236	251

15 Pensions

The charitable company operates a defined contribution pension scheme in respect of the staff. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charitable company and amounted to £172,520 (2022: £191,906) of which £28,929 (2022: 28,929) was outstanding at the year end.

Belfast Central Mission

(A company limited by guarantee)

16 Transfers between funds

	2023	2022
	£	£
Unrestricted income funds		
<u>General funds</u>		
From Restricted income funds	(128,673)	(26,074)
(To)/from Designated funds	-	-
	(128,673)	(26,074)
<u>Designated funds</u>		
From/(to) General funds	-	-
From Restricted income funds	-	-
	(128,673)	(26,074)
Movement in Unrestricted income funds	(128,673)	(26,074)
Restricted income funds		
(To) General funds	128,673	26,074
Movement in Restricted income funds	128,673	26,074

The net transfer of (£128,673) from unrestricted income reserves to restricted income reserves relates to the Supported People Project and is made in order to fund prior year deficits totalling £64,809 and a 2023 deficit of £63,864.

Belfast Central Mission

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17 Tangible fixed assets

	Freehold property	Long leasehold property	Fixtures and fittings	Office equipment	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2023	6,748,149	75,000	818,675	398,326	11,912	8,052,062
Additions	-	-	69,967	9,979	-	79,946
Disposals	-	-	-	-	-	-
At 31 December 2023	6,748,149	75,000	888,642	408,305	11,912	8,132,008
Depreciation						
At 1 January 2023	1,199,038	-	552,965	350,821	11,912	2,114,736
Charge for year	140,722	-	40,750	30,017	-	211,489
On disposals	-	-	-	-	-	-
At 31 December 2023	1,339,760	-	593,715	380,838	11,912	2,326,225
Net Book Value						
At 31 December 2023	5,480,389	75,000	294,927	27,467	-	5,805,783
At 31 December 2022	5,549,111	75,000	265,710	47,505	-	5,937,326

Investment Properties

Belfast Central Mission owns an investment property located on 373-375 Springfield Road and leased on a long-term basis to a local community group. (Forthspring Inter Community Group) Due to legal issues arising from both the long-term lease and a charge over the property held by the Dept for Education (arising from a historic renovation capital grant) it has been impossible to determine the fair value of the investment property. The property has therefore been included in the accounts at a book value of £nil.

Belfast Central Mission

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18 Fixed asset investments

	Securities	2023	2022
Movement in market value	£	£	£
Market value at 1 January 2023	682,070	682,070	768,223
Additions in year	-	-	-
Disposals in year	(682,070)	(682,070)	-
Net gains/(losses) on revaluations in the year:	-	-	-
- own investments	-	-	(84,049)
- investments held on behalf of other churches	-	-	(2,104)
Market value at 31 December 2023	-	-	682,070
Historical cost	233,910	233,910	233,910
Analysed by			
Unlisted securities	-	-	682,070
	-	-	682,070

Analysis of investments at 31 December 2023 between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Securities	-	-	-	682,327
	-	-	-	682,327

All investments are UK investments.

19 Debtors

	2023	2022
Amounts falling due within one year	£	£
Trade debtors	72,778	84,645
Other debtors	-	4,422
Prepayments and accrued income	116,599	581,531
Amounts due from related party	-	733
	189,377	671,331

An impairment loss of £nil (2022: £14,208) was recognised against trade debtors.

Belfast Central Mission

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20 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	249,484	204,808
Taxation and social security costs	86,260	85,491
Other creditors	509,122	210,059
Accruals and deferred income	94,756	268,897
	939,622	769,255

Accruals and deferred income include deferred grants amounting to £nil (2022: £183,960).

Other creditors includes a liability of £320,503 relating to the Supporting People Project, funded by the Northern Ireland Housing Executive.

21 Commitments under operating leases

At 31 December 2023 the charitable company had future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	-	-
	-	-

Belfast Central Mission

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22 Restricted income funds

	Balance at 1 Jan 2023	Incoming resources	Resources expended	Transfers, Investment gains/(losses)	Balance at 31 Dec 2023
	£	£	£	£	£
Supporting People	255,694	2,659,192	(3,043,559)	128,673	-

The Supporting People Project provides housing support services across Northern Ireland funded by the Northern Ireland Housing Executive and regional Trusts. Detail of the transfer is in note 16.

Belfast Central Mission

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23 Unrestricted income funds

	Balance at 1 Jan 2023	Incoming resources	Resources expended	Investment gains/(losses)	Transfers	Balance at 31 Dec 2023
	£	£	£	£	£	£
Designated funds	97,544	-	-	-	-	97,544
General funds	7,223,196	5,041,852	(4,671,075)	14,770	(128,673)	7,480,070
	7,320,740	5,041,852	(4,671,075)	14,770	(128,673)	7,577,614

Designated funds represent funds set aside for the continued development of our Copelands project (a housing scheme for older people).

General funds are amounts which are available for use at the discretion of the Trustees in furtherance of the general charitable objectives of the charitable company.

24 Analysis of net assets between funds

	Tangible fixed assets £	Investments £	Net current assets £	Long term liabilities £	Total £
Restricted income funds	-	-	-	-	-
Unrestricted income funds:	-	-	-	-	-
Designated funds	-	-	97,544	-	97,544
General funds	5,805,783	-	1,674,287	-	7,480,070
Total funds	5,805,783	-	1,771,831	-	7,577,614

25 Related party transactions

At the period end an amount of £nil (2022: £6,184) is owing to Belfast Central Mission by BCM Services Limited. BCM Services Limited has a total of three directors, all of whom are also directors of Belfast Central Mission.

26 Company limited by guarantee

Every Trustee promises, if the charitable company is dissolved while such person remains a Trustee or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the charitable company while the contributor was a Trustee.

Belfast Central Mission

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27 Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	1,180	123,775
Adjustments for:		
Depreciation charges	211,489	223,754
(Gains)/losses on investments	(14,770)	86,153
Dividends and interest from investments	(47,472)	(14,402)
Loss/(profit) on the sale of fixed assets	-	-
(Increase)/decrease in debtors	481,953	(479,133)
Increase/(decrease) in creditors	170,368	(125,536)
Net cash provided by/(used in) operating activities	802,748	(185,389)

28 Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	19,287	12,594
Notice deposits (less than 3 months)	2,502,789	1,042,368
Overdraft facility repayable on demand	-	-
Total cash and cash equivalents	2,522,076	1,054,962

