

Charity registration number NIC104953

Company registration number NI071172 (Northern Ireland)

BUILDING COMMUNITIES RESOURCE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

BUILDING COMMUNITIES RESOURCE CENTRE

CONTENTS

	Page
Charity Information	1
Trustees' report	2 - 5
Statement of trustees' responsibilities	6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	11 - 19

BUILDING COMMUNITIES RESOURCE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Mary Anderson Ms Marbeth Hedley Mr Keith Beattie Ms Lorraine Purcell Mr Jim Wilkinson Ms Margaret Graham Ms Anne Brown	(Appointed 19 January 2023) (Appointed 16 February 2023) (Appointed 16 February 2023) (Appointed 1 October 2023) (Appointed 16 February 2023) (Appointed 16 February 2023)
Secretary	Mrs Mary Anderson	
Charity number	NIC104953	
Company number	NI071172	
Registered office	Unit 22/23, Acorn Business Centre 2 Riada Avenue Ballymoney BT53 7LH	
Independent examiner	Moore NI LLP 21-23 Clarendon Street Derry~Londonderry BT48 7EP	
Bankers	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB	

BUILDING COMMUNITIES RESOURCE CENTRE

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

The trustees present their annual report and financial statements for the year ended 31 March 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 Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Our charity's purposes are as set out in the objects clause contained in the company's Memorandum of Association:

- to promote any charitable purpose for the benefit of the North East ("the area of benefit") without distinction of sex, sexual orientation, race or of political, religious or other opinions, by the advancement of education, the advancement of health, the relief of the disabled and the provision of facilities in the interests of social welfare for recreation or other leisure-time occupation with the object of improving the conditions of life for the said inhabitants and in particular:
- to promote efficiency and effectiveness among the community and voluntary organisations or projects in the area of the benefit by providing advice, education and training, and practical support to such organisations or projects for the benefit of the public;
- to maintain and manage or co-operate with any local authority in the maintenance of a Community Centre for activities promoted by the company.

Delivering our aims

Our aims, objectives and activities are reviewed, monitored and assessed through monthly meetings of company directors. The directors ensure adherence to the Charity Commission for Northern Ireland's general guidance on public benefit in assessing compliance with stated aims and objectives and in programming future activities. The board is made up of individuals within the statutory, business, voluntary and community sectors.

How our charity activities deliver public benefit

Who use and benefit from our services?

Our objects and funding focus the services we provide to the community and voluntary sector of the Causeway Coast and Glens District and the surrounding area.

The main areas of charitable activity are in the promotion and support of local community development groups and activities, community cohesion and peace building, ethnic minorities and migrant workers support project, connecting older people through the Community Navigator for Older People and the disability development programme.

Delivering Public Benefit

Our objects and funding focus the services we provide to the community and voluntary sector of the Causeway Coast and Glens District and the surrounding area. The main areas of charitable activity are in the promotion and support of local community development groups and activities, community cohesion and peace building and our ethnic minorities support project. The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

BUILDING COMMUNITIES RESOURCE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Achievements and performance

Building Communities: Networking and Development

The Department for Communities (DfC) supports BCRC with core funding enabling employment of two full time core staff positions: the Manager and the Admin Officer as well as core revenue costs through the Community Investment Fund (CIF). The themes of the Community Investment Fund are An Active Community, A Learning Community, An Inclusive Community and an Influential Community. During this reporting period BCRC staff co-ordinated activities and funding relating to all four core themes providing assistance to communities through online networking, partnerships, training, lobbying, project development support, Access NI, funding support and sourcing funding, community group accounts examinations, administration for groups and general advice sessions.

Community Outreach Support

BCRC Community Outreach Workers use a community development approach to build relations inter and intra community and this enables peace and reconciliation between rural and urban interfaces. The Community Outreach Project employs two part-time staff delivers a range of projects and are core-funded by CRC NI. The Community Outreach workers delivered a full programme including Cross Community Dialogues; Shared Education; Cultural Expression; Shared Space and Shared Heritage complementing the Decade of Centenaries. The Community Outreach Team helped numerous groups with funding applications, charity hub support, and project development work to increase interdependence and to reconcile communities.

Ethnic Communities Support

In this reporting period BCRC employed 3 staff members (two Polish bi-lingual). There was core funding from The Executive Office (TEO) Minority Ethnic Development Fund with additional investment from smaller trusts and grants to deliver in project outcomes. The Connection Café (connecting people and maintaining contact with ethnic communities); Diverse Women's Circle (well-being gatherings for women); EDI awareness; and walking group were useful to help people reengage post covid. The team were also engaged in Globetrotters Diversity Summer Scheme, Polish and BAME signposting service, ESOL classes, and the Hate Crime Awareness conference.

Causeway Locality Community Navigator for Older People

With funding from the PHA & Northern Health Social Services Trust, BCRC provided this vital service to older people in the community with one full time member of staff who triaged referrals and signposted to services for the benefit of people over 50 years. This project provided one point of contact and helped link people into vital services and social activities to aid their physical and mental health and improve their well-being. We updated the directory of services for the NHSCT too.

The Disability Development Programme

Rocking the Causeway ran with one part-time staff member and programme costs from BBC Children in Need. The Rock School and Creative Space activities were a great success. The moving images project, drama academy, fitness programme, creative space art tutorials, dance/Makaton, games days and summer scheme were also well received and exceeded funding targets.

Financial review

Fortunately the charity has managed to secure funding from the Department of Communities (DFC), The Executive Office (TEO) Minority Ethnic Development Fund & Central Good Relations Fund, BBC Children in Need, The Community Relations Council, NHSCT, Department of Foreign Affairs and Trade: Reconciliation Fund, Halifax, The National Lottery Community Fund, British Red Cross, The Community Foundation, NIHE and Radius Housing.

The Charity has recorded an overall surplus of £24,634 for the financial year. Unrestricted reserves have increased by £12,959. Income overall and income from core funders has remained at a similar level to the previous year. Expenditure on activities and programmes varies from year to year depending on funding received and the activities undertaken. However, the related running costs have remained relatively consistent with the previous year.

BUILDING COMMUNITIES RESOURCE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Reserves policy

The directors have examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible assets held by the Charity should be approximately 3 months' expenditure. Expenditure for 2022-23 was £317k and therefore the target is £79.2k in general funds.

The reserves are needed to meet the working capital requirements of the Charity and the directors are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. The present level of unrestricted reserves available to the Charity of £289,785 are in excess of this target level. There are restricted reserves of £38,058. The long-term strategy is to continue to build reserves through planned operating surpluses.

Structure, governance and management

The charity is a charitable company limited by guarantee incorporated on 2 December 2008. The organisation was called forward from the Deemed List by the The Charity Commission for Northern Ireland in January 2015 and was subsequently awarded the NI Charity number 104953. The company was established under a Memorandum of Association and is governed by its Articles of Association. Member's liability in the event of the company being wound up is limited to £1.

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:

Mr Francis Leo Cunningham	(Resigned 1 December 2023)
Ms Mary McCusker	(Resigned 1 December 2023)
Mrs Miriam Thompson	(Resigned 16 December 2022)
Mr Naresh Jairath	(Resigned 1 December 2023)
Mrs Marilyn Gale	(Resigned 16 December 2022)
Mrs Mary Anderson	
Ms Marbeth Hedley	(Appointed 19 January 2023)
Mr Keith Beattie	(Appointed 16 February 2023)
Ms Lorraine Purcell	(Appointed 16 February 2023)
Mr Jim Wilkinson	(Appointed 1 October 2023)
Ms Margaret Graham	(Appointed 16 February 2023)
Ms Anne Brown	(Appointed 16 February 2023)

The directors of the company are also charity trustees for the purposes of Charity Law. Under the requirements of the Memorandum and Articles of Association directors are elected at an Annual General Meeting from amongst those persons nominated by the Ordinary Members. The directors have the power at any time to appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors. Any director so appointed serves only until the next Annual General Meeting at which directors are to be elected and are then eligible for re-election. A retiring director is eligible for re-election.

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.

The Charity has a Board of Trustees of up to 12 members who meet monthly and are responsible for the strategic direction and policy of the Charity. At present the Board has 8 members from a variety of professional backgrounds relevant to the work of the Charity.

The daily responsibility for the provision of the services rests with the Manager. The Manager is responsible for ensuring that the Charity delivers on the projects/services specified and that the strategic plan is being met.

BUILDING COMMUNITIES RESOURCE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2023***

The trustees' report was approved by the Board of Trustees.

Ms Marbeth Hedley
Trustee

18 December 2023

Mr Keith Beattie
Trustee

BUILDING COMMUNITIES RESOURCE CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Building Communities Resource Centre 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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.

BUILDING COMMUNITIES RESOURCE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BUILDING COMMUNITIES RESOURCE CENTRE

I report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 8 to 19.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Building Communities Resource Centre for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

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

Basis of independent examiner's report

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

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

John Love FCA
for and on behalf of Moore (N.I.) LLP

21-23 Clarendon Street
Derry~Londonderry
BT48 7EP

Dated: 18 December 2023

BUILDING COMMUNITIES RESOURCE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	-	67,328	67,328	64,755
Charitable activities	4	14,276	259,717	273,993	251,654
Total income		14,276	327,045	341,321	316,409
<u>Expenditure on:</u>					
Charitable activities	5	18,745	297,942	316,687	321,999
Net (outgoing)/incoming resources before transfers		(4,469)	29,103	24,634	(5,590)
Gross transfers between funds		17,428	(17,428)	-	-
Net income/(expenditure) for the year/ Net movement in funds		12,959	11,675	24,634	(5,590)
Fund balances at 1 April 2022		276,826	26,383	303,209	308,799
Fund balances at 31 March 2023		289,785	38,058	327,843	303,209

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

BUILDING COMMUNITIES RESOURCE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	-	64,755	64,755
Charitable activities	4	5,891	245,763	251,654
Total income		5,891	310,518	316,409
<u>Expenditure on:</u>				
Charitable activities	5	6,571	315,428	321,999
Net (outgoing)/incoming resources before transfers		(680)	(4,910)	(5,590)
Gross transfers between funds		14,738	(14,738)	-
Net income/(expenditure) for the year/ Net movement in funds		14,058	(19,648)	(5,590)
Fund balances at 1 April 2021		262,768	46,031	308,799
Fund balances at 31 March 2022		276,826	26,383	303,209

BUILDING COMMUNITIES RESOURCE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		3,023		3,117
Current assets					
Debtors	11	55,354		38,949	
Cash at bank and in hand		298,129		295,174	
		<u>353,483</u>		<u>334,123</u>	
Creditors: amounts falling due within one year	12	<u>(28,663)</u>		<u>(34,031)</u>	
Net current assets			<u>324,820</u>		<u>300,092</u>
Total assets less current liabilities			<u><u>327,843</u></u>		<u><u>303,209</u></u>
Income funds					
Restricted funds	14	38,058		26,383	
Unrestricted funds		289,785		276,826	
		<u>327,843</u>		<u>303,209</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 18 December 2023

Ms Marbeth Hedley
Trustee

Mr Keith Beattie
Trustee

Company registration number NI071172

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Building Communities Resource Centre is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Unit 22/23, Acorn Business Centre, 2 Riada Avenue, Ballymoney, BT53 7LH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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 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.

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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:

Fixtures and fittings	20-25% 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.

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.

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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.

3 Donations and legacies

	Restricted funds	Restricted funds
	2023	2022
	£	£
Core funding	<u>67,328</u>	<u>64,755</u>

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies (Continued)

Grants receivable for core activities

DFC	67,328	64,755
	<u>67,328</u>	<u>64,755</u>

4 Charitable activities

	Community Activities 2023 £	Community Activities 2022 £
Grant funding	259,717	245,763
Charitable rental income	6,853	3,476
Other income	7,423	2,415
	<u>273,993</u>	<u>251,654</u>

Analysis by fund

Unrestricted funds	14,276	5,891
Restricted funds	259,717	245,763
	<u>273,993</u>	<u>251,654</u>

Performance related grants

Children in Need	34,294	33,795
TEO - Ethnic Minorities	66,378	72,929
CRC - Main grant	40,530	43,643
NHSCT - Navigator funding	45,251	43,536
CFNI	21,206	7,343
Department of Foreign Affairs and Trade; Reconciliation Fund	32,439	-
Causeway Coast & Glens Council	505	244
British Red Cross	1,000	4,000
Radius Housing	16,264	3,573
National Heritage Lottery	-	7,510
TEO - CGRF	-	14,297
CRC - other	-	10,693
NIHE	1,850	2,570
C.O.A.S.T	-	330
RHACC	-	700
NACN	-	600
	<u>259,717</u>	<u>245,763</u>

BUILDING COMMUNITIES RESOURCE CENTRE

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

5 Charitable activities

	Community Activities 2023 £	Community Activities 2022 £
Staff costs	167,316	182,733
Depreciation and impairment	928	1,906
Programme costs	63,225	71,576
Travel expenses	4,090	2,250
Staff training	220	990
Rent	16,316	15,833
Light and heat	9,523	5,388
Cleaning and maintenance	3,772	2,794
Insurance	1,284	1,216
Telephone	1,016	1,329
Printing, stationery and postage	1,130	3,199
General expenses	2,761	(266)
Bank charges	374	364
Advertising	-	350
Consultant's fees	8,640	-
	<u>280,595</u>	<u>289,933</u>
Share of support costs (see note 6)	34,642	30,766
Share of governance costs (see note 6)	1,450	1,300
	<u>316,687</u>	<u>321,999</u>
Analysis by fund		
Unrestricted funds	18,745	6,571
Restricted funds	297,942	315,428
	<u>316,687</u>	<u>321,999</u>

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	26,002	-	26,002	30,766	-	30,766
Consultant's fees	8,640	-	8,640	-	-	-
Accountancy fees	-	1,450	1,450	-	1,300	1,300
	<u>34,642</u>	<u>1,450</u>	<u>36,092</u>	<u>30,766</u>	<u>1,300</u>	<u>32,066</u>
Analysed between Charitable activities	<u>34,642</u>	<u>1,450</u>	<u>36,092</u>	<u>30,766</u>	<u>1,300</u>	<u>32,066</u>

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	8	9
	<u>8</u>	<u>9</u>
Employment costs	2023	2022
	£	£
Wages and salaries	180,463	199,046
Social security costs	10,610	12,266
Other pension costs	2,245	2,187
	<u>193,318</u>	<u>213,499</u>

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

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BUILDING COMMUNITIES RESOURCE CENTRE

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

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	38,965
Additions	834
At 31 March 2023	<u>39,799</u>
Depreciation and impairment	
At 1 April 2022	35,848
Depreciation charged in the year	928
At 31 March 2023	<u>36,776</u>
Carrying amount	
At 31 March 2023	<u>3,023</u>
At 31 March 2022	<u>3,117</u>

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	<u>55,354</u>	<u>38,949</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,961	3,938
Accruals and deferred income	26,702	30,093
	<u>28,663</u>	<u>34,031</u>

13 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,245 (2022 - £2,187).

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Department for Communities	892	64,755	(64,237)	95	1,505	67,328	(67,328)	(2,688)	(1,183)
The Executive Office - MEDF	829	72,929	(72,234)	141	1,665	66,378	(66,378)	(2,779)	(1,114)
Children in Need	8,479	33,795	(33,895)	-	8,379	34,294	(33,517)	-	9,156
CRC - main grant	194	43,643	(43,936)	75	(24)	40,530	(40,530)	24	-
The Executive Office - CGRF	-	14,297	(14,323)	26	-	-	-	-	-
Department of Foreign Affairs & Trade Reconciliation fund	17,280	-	(17,280)	-	-	32,439	(17,406)	-	15,033
Awards for All	2,656	-	(724)	-	1,932	-	(465)	-	1,467
NHSCT - Navigator	7,397	43,536	(28,648)	(12,000)	10,285	45,251	(32,581)	(12,000)	10,955
CFNI	3,750	7,343	(9,040)	(2,053)	-	21,206	(20,415)	15	806
British Red Cross	-	4,000	(4,000)	-	-	1,000	(600)	-	400
John Moores Funding	3,071	-	(2,603)	(468)	-	-	-	-	-
NIHE	-	2,570	(2,407)	(163)	-	1,850	(1,850)	-	-
Causeway Coast & Glens Council	-	944	(700)	(244)	-	505	(505)	-	-
National Lottery Community Fund	1,415	-	(354)	-	1,061	-	(265)	-	796
CRC other grants	-	10,693	(10,693)	-	-	-	-	-	-
NACN funding	-	600	(601)	1	-	-	-	-	-
Radius Housing	-	3,573	(1,993)	-	1,580	16,264	(16,102)	-	1,742
Other fixed assets	68	-	-	(68)	-	-	-	-	-
National Heritage	-	7,510	(7,510)	-	-	-	-	-	-
C.O.A.S.T	-	330	(250)	(80)	-	-	-	-	-
	46,031	310,518	(315,428)	(14,738)	26,383	327,045	(297,942)	(17,428)	38,058

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	92	2,931	3,023	123	2,994	3,117
Current assets/(liabilities)	289,693	35,127	324,820	276,703	23,389	300,092
	<u>289,785</u>	<u>38,058</u>	<u>327,843</u>	<u>276,826</u>	<u>26,383</u>	<u>303,209</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).