

Charity registration number NIC 105856 (Northern Ireland)

Company registration number NI639093

**BCM INTERNATIONAL NI**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# BCM INTERNATIONAL NI

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	Mrs J Girvan Mr K Parker Mrs M Dundas Mrs A McGrath Mrs J Larmour Mr J D Martin	(Appointed 20 September 2024)
<b>Secretary</b>	Mrs J Larmour	
<b>Charity number (Northern Ireland)</b>	NIC 105856	
<b>Company number</b>	NI639093	
<b>Principal address</b>	41 Seymour Street Lisburn Co Antrim BT27 4SY	
<b>Registered office</b>	41 Seymour Street Lisburn Co Antrim BT27 4SY	
<b>Independent examiner</b>	GMcG Lisburn Century House 40 Crescent Business Park Lisburn BT28 2GN	
<b>Bankers</b>	Danske Bank Belfast Finance Centre PO Box 183 Donegall Square West Belfast BT1 6GE	
<b>Solicitors</b>	W G Maginess & Son 68 Bow Street Lisburn Co. Antrim BT28 1AL	

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# BCM INTERNATIONAL NI

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# BCM INTERNATIONAL NI

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The directors present their annual report and financial statements for the year ended 31 December 2024.

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**

The principle objectives of the charity are to advance and promote in Northern Ireland and elsewhere the Christian Faith in accordance with the statement of doctrine set out in the Second Schedule of the Company's Memorandum and Articles of Association and include;

- To proclaim the Gospel in order that children, teenagers and adults might come to faith in Jesus Christ as Saviour and Lord.
- To establish believers in the Christian life, service and local church involvement through constructive, consistent teaching of the Word of God.
- To serve the local Bible believing Church.
- To maintain fellowship with all sections of BCM International and the advancement of fellowship with any group of believers having a similar purpose and activity in any part of the United Kingdom and overseas.

The charity carries out residential events which enable it to teach the Word of God to children, young people and adults throughout the year. It provides opportunities for believers who ascribe to the values and principles of BCM International NI to volunteer with us. It provides training for its volunteers and for local bible believing churches who work with children and young people. It also provides residential facilities for local bible believing churches and other groups of believers in order that they may be taught the Word of God.

BCM International NI relies heavily on the commitment and support of its vast number of volunteers across Northern Ireland who faithfully pray, serve on camps, run and maintain Mullartown House and for the general running of the charity. The time given by volunteers, without which we simply could not achieve what we do, is to be celebrated. The Directors are very grateful to the hundreds of volunteers who have helped over the last year. We give thanks to God for each volunteer and their service.

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

#### **Achievements and performance**

The directors believe they have been successful in achieving the objectives of the charity throughout the year by the operation of the following core activities. Through these activities, children, young people and adults were reached with the Gospel and Christians established in their faith.

#### **Summer Camps**

During July and August eight 6-day residential camps were hosted by Mullartown House, Annalong. There were 4 children's camps, 1 pre-teen camp, 1 junior teens camp, 1 senior teens camp and 1 family week with a total of 583 campers attending and 251 volunteers. One of the children's camps is targeted towards disadvantaged young people from the Belfast area, a number of whom are referred by Social Services.

We ran an additional 4-day residential summer camp at the Kilbroney Centre for teens; 34 campers and 10 volunteers were involved.

Each camp is run by a Programme Director who with their team of leaders work hard to ensure that the young people have an enjoyable physical, mental and spiritual experience while at camp.

# BCM INTERNATIONAL NI

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### BCM Residential Weekends

In 2024 Mullartown House hosted 4 weekend reunions from the summer camps – Kids/Merge, Family Camp, Junior Teens/Merge, and Senior Teens. There were also 2 City Kids' residential weekends and 3 City Teens' residential weekends, primarily attracting children and young people from inner city areas of Belfast. In addition, we had a Summer Camp Volunteer Training Weekend and a Ladies' weekend, both run by BCM NI at Mullartown House.

#### Supporting local churches

*Residential weekends:* Our property in Annalong hosts weekends for church-based groups and school and university Christian Unions, enabling us to serve the local Bible believing Church. In 2024, 26 different residential groups used our facilities, meaning we welcomed over 1,370 visitors to Mullartown House over the course of the year. These visitors were served by around 100 volunteers.

The BCM Centre in Lisburn hosted 3 parachurch groups for Bible studies and prayer meetings until September 2024, 2 of these groups met for the remainder of the year in our temporary premises on Railway Street.

#### Bible Clubs

These clubs are held during term time and enable us to reach children and encourage them to pursue a deeper relationship with God.

Bible Clubs ran weekly during term-time (20-25 weeks) in Stoneyford, Ballygowan and the Springfield Road, attracting 9-15 children each week in each area. The Bible Club in Lisburn ran from January to March attracting similar numbers. We also ran shorter spells of Bible Clubs in various areas of Belfast during term-time: 8 clubs in the Markets area, 2 in Turf Lodge, 2 in Rose Street.

3 discipleship groups for teenagers ran weekly at Mullartown House with an average attendance of 75 teens per week, a third group ran monthly in Lisburn with an average attendance of 40 teens. An additional bible study group for senior teens met fortnightly (Jan-June) in the BCM Centre during term-time.

#### Summer Outreach:

**Hello Life** seeks to reach into the local communities through different forms of outreach including Bible Clubs, visitation, practical help and family fun days. There were 5 teams in July and August, each made up of an average of 10-12 volunteers; in Lurgan, Lisburn, Downpatrick, Belfast and Ballinderry. 3 of the teams were residential. For several of the volunteers this was the first time they had participated in this type of outreach.

During the Hello Life weeks 63 individual bible clubs took place, mostly as part of 3-day, 4-day or 5-day series in various housing estates, with attendance ranging from 8 children to over 30 children, averaging 15 per club. In addition, the teams ran some youth events in Downpatrick and Ballinderry.

**Other activities:** A number of other activities were held throughout the year to reach children, young people and adults with the gospel and to encourage them in their faith. These included the missionaries speaking in schools on over 20 occasions. We also ran a 4-week mentoring programme for some of our summer volunteers.

#### Training

Volunteers are at the core of BCM NI's ministry and training sessions are offered to equip them in serving effectively with us. All of our volunteers receive Child Protection, Health and Safety and Data Protection training.

Camp volunteers attended a training weekend in April 2024, receiving relevant training on various aspects of camp ministry. Hello Life volunteers attended a training day in May 2024 looking at how to reach out most effectively into various communities. We also ran a Bible Club training day in June.

# BCM INTERNATIONAL NI

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Full time missionaries

Jason and Gemma Hill continue to manage the facility at Mullartown House and the annual programme. They also direct the BCM programme of camps and weekends.

Jason Nicholl continues as the Assistant Camp Director at Mullartown, focusing particularly on bookings from non-BCM groups, and looking after volunteers.

Nate Heater continues in his role as Development and Support Officer, overseeing the development of Hello Life and discipleship, and supporting existing ministries.

Anne Martin joined the team in February 2024 in the role of Admin and Finance Assistant. She also assists with catering at Mullartown on occasions.

Judith Rogers continues in her role as CEO with the aim of supporting the BCM NI Board in their governance responsibilities, and the missionaries in their ministry.

#### Admin volunteers

Elizabeth Spence and Avril McGrath helped Anne to keep the administration up-to-date, especially during the summer months.

#### Property

*Mullartown House:* During 2024 windows in the link at the front of the main house were replaced, the barn door was replaced, the ride-on lawnmower was replaced, renovations to the dining room continued, LED floodlights were installed over the fire assembly point, Family Block heating boiler was replaced, painting carried out, a new projector was installed in our main meeting room, carpets were replaced in Family Block, the guttering was cleaned across the site, a new shower room off the Meelmore/Meelbeg dorms was installed, 4 fire doors in the sports hall were replaced and the fence was replaced in the orchard and along the playing field alongside other maintenance tasks. In August we received planning approval to demolish and re-build the cottage.

*BCM Centre:* During 2024 a survey revealed the deep-seated damp issues at the Centre. Remedial works, alongside the creation of disabled toilet facilities, commenced in November 2024. During the renovation work the BCM NI office re-located temporarily to premises owned by Railway Street Presbyterian.

#### Links with BCM International

We maintained links with the wider BCM International body through membership of the UK Anchor Trust. Jason Nicholl and Anne Martin also attended Candidate Orientation in the Netherlands in November 2024, where they met BCM missionaries from other parts of Europe and the US.

#### Financial review

The results for the period are as set out on pages 7 to 18. The charity returned net incoming resources of £83,126 (2023 - £8,717) of which there were unrestricted net incoming resources of £34,734 (2023 - £12,650) and restricted net incoming resources of £48,392 (2023 - net outgoing resources £3,933). At 31 December 2024, the level of unrestricted reserves held was £1,082,496 (2023 - £1,047,762).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# BCM INTERNATIONAL NI

## DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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### Structure, governance and management

BCM International NI is a company limited by guarantee, the liability of the members is limited to £1, and it is governed by its Memorandum and Articles of Association.

BCM International NI is part of the wider BCM International network. Bible Centered Ministries is a global nondenominational ministry dedicated to Reaching Children and Developing Churches worldwide. BCM has more than 700 missionaries serving in 50 countries across five continents as well as Pacific and Caribbean islands.

BCM International NI is registered as a Charity with The Charity Commission for Northern Ireland (NIC 105856).

The directors who served during the year and up to the date of signature of the financial statements were:

Mrs J Girvan

Mr K Parker

Mrs M Dundas

Mrs A McGrath

Mrs J Larmour

Mr A Shanks

(Resigned 22 May 2024)

Mr G Connor

(Resigned 2 August 2024)

Mr J D Martin

(Appointed 20 September 2024)

New directors are appointed by the members of the charity at the annual general meeting.

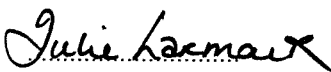
All directors are required to participate in training e.g. Good Governance course organised by NICVA. Directors are regularly updated on legislation that impacts upon the running of a charitable organisation e.g. recent changes in legislation introduced by the Charities Commission.

BCM International NI is managed by a voluntary board of directors who are responsible for the management of the charity. The board of directors comprises at least 6 directors who meet bi-monthly to oversee the management of the charity. The board of directors conduct regular reviews of the charity's strategic plan, with policies and procedures reviewed and updated on an ongoing basis.

The day to day management of Mullartown House is delegated to Mr Jason and Mrs Gemma Hill.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The directors' report was approved by the Board of Directors.



Mrs J Larmour

Director

Dated: 29/4/25

## **BCM INTERNATIONAL NI**

### **INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF BCM INTERNATIONAL NI**

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We report to the directors on our examination of the financial statements of BCM International NI (the charity) for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the directors of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- 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; and
- state whether particular matters have come to our attentions.

#### **Basis of independent examiner's report**

We have examined your charity accounts as required under section 65 of the Charities Act and our 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 includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

- 1 That accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act;  
or
- 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.

**BCM INTERNATIONAL NI**

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

**TO THE DIRECTORS OF BCM INTERNATIONAL NI**

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**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of Chartered Accountants Ireland, which is one of the listed bodies.

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

*GMcG Lisburn*  
GMcG Lisburn

Chartered Accountants  
Century House  
40 Crescent Business Park  
Lisburn  
BT28 2GN

Dated: *29/4/25*

## BCM INTERNATIONAL NI

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	2	63,615	72,353	135,968	38,026	15,432	53,458
Charitable activities	3	179,297	-	179,297	148,519	-	148,519
Investments	4	3,334	-	3,334	719	1,380	2,099
Other income	5	15,779	-	15,779	15,587	-	15,587
<b>Total income</b>		<u>262,025</u>	<u>72,353</u>	<u>334,378</u>	<u>202,851</u>	<u>16,812</u>	<u>219,663</u>
<b>Expenditure on:</b>							
Charitable activities	6	226,679	23,961	250,640	190,201	20,745	210,946
Other expenditure	10	612	-	612	-	-	-
<b>Total expenditure</b>		<u>227,291</u>	<u>23,961</u>	<u>251,252</u>	<u>190,201</u>	<u>20,745</u>	<u>210,946</u>
<b>Net income and movement in funds</b>		34,734	48,392	83,126	12,650	(3,933)	8,717
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		1,047,762	259,561	1,307,323	1,035,112	263,494	1,298,606
<b>Fund balances at 31 December 2024</b>		<u>1,082,496</u>	<u>307,953</u>	<u>1,390,449</u>	<u>1,047,762</u>	<u>259,561</u>	<u>1,307,323</u>

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

# BCM INTERNATIONAL NI

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		1,076,996		1,071,658
<b>Current assets</b>					
Debtors	13	16,999		9,767	
Cash at bank and in hand		312,176		237,545	
		<u>329,175</u>		<u>247,312</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(15,722)</u>		<u>(11,647)</u>	
Net current assets			313,453		235,665
<b>Total assets less current liabilities</b>			<u>1,390,449</u>		<u>1,307,323</u>
<b>Income funds</b>					
Restricted funds	15		307,953		259,561
Unrestricted funds	16		1,082,496		1,047,762
			<u>1,390,449</u>		<u>1,307,323</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 December 2024.

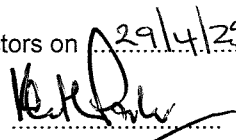
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 directors on 29/12/25 and signed on their behalf by

  
Mrs J Girvan  
Director

  
Mr K Parker  
Director

Company Registration No. NI639093

# BCM INTERNATIONAL NI

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### Charity information

BCM International NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 41 Seymour Street, Lisburn, Co Antrim, BT27 4SY.

#### 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 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 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. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors 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 directors in furtherance of their charitable objectives.

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

#### 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.

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

# BCM INTERNATIONAL NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies (Continued)

##### 1.6 Tangible fixed assets

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

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

Freehold land and buildings	2% straight line
Fixtures and fittings	20% reducing balance

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 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.

##### 1.8 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.

##### **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.

# BCM INTERNATIONAL NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 Accounting policies (Continued)

##### 1.9 Employee benefits

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

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

#### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	63,615	72,353	135,968	38,026	15,432	53,458

#### 3 Charitable activities

	2024	2023
	£	£
Weekend and other fees	29,936	7,777
Outside Group fees	68,942	58,430
Camp fees	80,419	82,312
	<u>179,297</u>	<u>148,519</u>

#### 4 Income from investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Other income	3,334	-	3,334	719	1,380	2,099

# BCM INTERNATIONAL NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 5 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Other income	1,793	1,941
Tuck shop income	4,787	4,454
T-shirt and DVD income	3,779	3,663
Rental income	4,925	5,340
Access NI income	495	189
	<u>15,779</u>	<u>15,587</u>

## BCM INTERNATIONAL NI

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 6 Expenditure on charitable activities

	2024	2023
	£	£
<b>Direct costs</b>		
Staff costs	41,804	23,901
Depreciation and impairment	18,003	13,899
Camp expenditure	94,084	84,659
Hello Life expenditure	4,462	4,839
Mullartown House kitchen expenditure	-	1,934
BCM Missionaries expenditure	5,627	4,610
Club expenses	1,063	958
Telephone	1,298	1,267
Insurance	6,055	5,641
Rates	3,073	3,785
Heat and light	22,100	18,649
Postage, stationery and printing	4,785	4,307
Repairs, maintenance and cleaning	26,590	23,944
Gifts	2,456	4,597
Sundry expenses	2,426	5,713
Bank charges	536	513
Legal and professional fees	195	80
Accountancy	1,620	1,500
Cottage	10,845	660
Seymour Street development	930	5,490
Isaiah Fund expenditure	2,580	-
Candy Bible Club	108	-
	<u>250,640</u>	<u>210,946</u>
	<u><u>250,640</u></u>	<u><u>210,946</u></u>
<b>Analysis by fund</b>		
Unrestricted funds	226,679	190,201
Restricted funds	23,961	20,745
	<u>250,640</u>	<u>210,946</u>
	<u><u>250,640</u></u>	<u><u>210,946</u></u>

#### 7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	18,003	13,899
Loss on disposal of tangible fixed assets	612	-
	<u>18,615</u>	<u>13,899</u>

#### 8 Directors

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

# BCM INTERNATIONAL NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 9 Employees

	2024 Number	2023 Number
	2	2
	<u>2</u>	<u>2</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	41,804	23,901
	<u>41,804</u>	<u>23,901</u>

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

#### 10 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets	612	-
	<u>612</u>	<u>-</u>

#### 11 Taxation

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

# BCM INTERNATIONAL NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 1 January 2024	1,126,104	50,720	1,176,824
Additions	-	23,954	23,954
Disposals	-	(3,062)	(3,062)
At 31 December 2024	1,126,104	71,612	1,197,716
<b>Depreciation and impairment</b>			
At 1 January 2024	71,451	33,716	105,167
Depreciation charged in the year	9,921	8,082	18,003
Eliminated in respect of disposals	-	(2,450)	(2,450)
At 31 December 2024	81,372	39,348	120,720
<b>Carrying amount</b>			
At 31 December 2024	1,044,732	32,264	1,076,996
At 31 December 2023	1,054,653	17,005	1,071,658

#### 13 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	10,745	6,800
Other debtors	5,812	2,690
Prepayments and accrued income	442	277
	16,999	9,767

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

	2024	2023
	£	£
Other taxation and social security	539	500
Trade creditors	5,945	3,167
Other creditors	5,075	3,833
Accruals and deferred income	4,163	4,147
	15,722	11,647

**BCM INTERNATIONAL NI**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**15 Restricted funds**

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

	Balance at 1 January 2023		Movement in funds		Balance at January 2024		Movement in funds		Balance at 31 December 2024	
	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£
Missionary Fund	2,607	4,412	4,412	(4,610)	2,409	5,525	(5,627)	2,307		
Deed and truth	640	-	-	-	640	-	-	640		
Mullartown Building Fund	159,236	-	-	(2,960)	156,276	-	(2,959)	153,317		
Candy Club Fund	308	50	50	-	358	50	(108)	300		
Mullartown House Kitchen	7,630	-	-	(3,074)	4,556	-	(912)	3,644		
Seymour Street Development Fund	897	-	-	(660)	237	12,500	(930)	11,807		
Hello Life	1,313	2,638	2,638	(3,951)	-	-	-	-		
Cottage	90,863	9,712	9,712	(5,490)	95,085	44,278	(10,845)	128,518		
Isalah Fund	-	-	-	-	-	10,000	(2,580)	7,420		
	263,494	16,812	16,812	(20,745)	259,561	72,353	(23,961)	307,953		

**BCM INTERNATIONAL NI**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**15 Restricted funds (Continued)**

Missionary Fund

The Missionary Fund represents funds received for the benefit of the work of specific missionaries.

Deed & Truth

Deed & Truth seeks to support people with intellectual disabilities and their families by advocating for their meaningful inclusion in Churches.

Mullartown Building Fund

Represents specific donations received for the construction of a new sports hall development on the existing Mullartown site.

Candy Club Fund

Donations received in relation to hosting and facilitating a weekly bible club meeting.

Mullartown House Kitchen

Improvement to the kitchen at Mullartown House.

Seymour Street Development Fund

Improvements to outdoor area including existing outhouse at Seymour Street premises.

Hello Life

Team that contributes to community work and kids clubs in the area.

Cottage

Donations received to enable the charity to demolish the existing cottage and engage in the construction of a new purpose built cottage.

Isaiah Fund

Donations received to offer financial assistance to partially cover the cost of camp fees, ensuring that every camper, regardless of financial constraints, can participate in camps without hindrance.

# BCM INTERNATIONAL NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 16 Unrestricted funds

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

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	1,047,762	262,025	(227,291)	1,082,496
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	£	£	£	£
General funds	1,035,112	202,851	(190,201)	1,047,762
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 December 2024:</b>			
Tangible assets	920,035	156,961	1,076,996
Current assets/(liabilities)	162,461	150,992	313,453
	<u>          </u>	<u>          </u>	<u>          </u>
	1,082,496	307,953	1,390,449
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Tangible assets	910,824	160,834	1,071,658
Current assets/(liabilities)	136,938	98,727	235,665
	<u>          </u>	<u>          </u>	<u>          </u>
	1,047,762	259,561	1,307,323
	<u>          </u>	<u>          </u>	<u>          </u>

### 18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).