

Registered number: NI027662
Charity number:106855

Compassion Belfast
(A Company Limited by Guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Compassion Belfast
(A Company Limited by Guarantee)

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Compassion Belfast
(A Company Limited by Guarantee)

Reference and Administrative Details of the Company, its Trustees and Advisers
For the Year Ended 31 December 2022

Trustees	Pastor Stephen Thompson, Chair David Bradshaw Edwin Robb (Resigned 30 January 2022) Colin Lockhart Karen Millar (Appointed 20 December 2022)
Company registered number	NI027662
Charity registered number	106855
Registered office	276 Ravenhill Road Belfast Antrim BT6 8GJ
Company secretary	Pastor Stephen Thompson
Independent Examiner	ASM B (Ltd) 4th Floor Glendinning House 6 Murray Street Belfast BT1 6DN

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 December 2022

The Trustees present their annual report together with the financial statements of the Charitable Company for the year 1 January 2022 to 31 December 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Company is established to promote the wellbeing of the inhabitants of Northern Ireland and its environs without distinction of age, sex, race, political, religious or other opinion by all or any of the following means:

- (1) The relief of poverty,
- (2) The advancement of community development,
- (3) The advancement of education, skills training and the arts,
- (4) The relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage,
- (5) The provisions of facilities in the interests of social welfare; and
- (6) Generally improve the conditions of life for the said inhabitants by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to meet our objectives.

Achievements and performance

a. Review of activities

In 2022, Compassion Belfast continued to employ a full-time Project Coordinator.

Compassion Belfast continues to innovate and develop current projects.

It was great to relaunch some of our longstanding projects coming out of the unprecedented season of a global pandemic.

Our Compassion Belfast Hub continues to incorporate the 'New To You' charity shop and the Base Project.

'The Base Project' includes a recording studio and continues to offer affordable in-person music lessons with accreditations achieved by students at grade 1 in piano and guitar. This is offered to children from low socioeconomic reality in Belfast. The Base offers a space to allow people to tell their story by enabling them to communicate through the arts and media. The lessons are offered to those who without this support, would not in any other way get this opportunity. We have been able to supply each pupil with an instrument which they can own enabling them to continue to grow in their knowledge and skill, thereby encouraging improved self-esteem and mental health.

Various Compassion projects support people through difficult times and, as an extension of this, The BASE offers them the chance to learn new skills, meet new people and have an objective to work towards through the offering of a Music School and a Creative Studio.

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Trustees' Report (continued)
For the Year Ended 31 December 2022

Achievements and performance (continued)

During this period there were eight pupils enrolled for the guitar and piano lessons filling all the spaces available. Six pupils completed the course with four passing their Grade 1 exam. Fifteen students have now completed the course.

'Fun In A Box' has enabled engagement with community associations in areas of Belfast. An event which, on average, engages with 200 children and their families. People from diverse backgrounds work together breaking with traditional stereotypes. Two events have been able to take place thanks to the removal of Covid restrictions.

'Compassion Walks' has been relaunched and continues to assist the homeless and rough sleepers in Belfast City centre. Through food, hygiene and winter kits and other essentials a trained team of volunteers seeks to connect and assist on Saturday mornings as and when volunteers are available.

In partnership with local Belfast schools, 'The Living Room' project and seven other agencies, delivered the 'Project Christmas Box' toy appeal that provided 100 families with food hampers at a value of approximately £18 per hamper and 264 children with Christmas presents. Approx 100 volunteers were engaged with this project.

The 'Living Room' project continues to be one of our main projects due to negative economic conditions. The below figure represents 831, three day packs to individuals.

2022 Scheme/Event	Families	People
TOTAL	77	259

Face to face interaction continues to assist with the goals of the project.

As part of The Living Room project we continue to deepen and develop partnerships with Clanmill Housing Group, Radius Housing, Apex Housing, Belfast City Council, Dale Farm, Tesco, Lidl, Sainsbury's and other local businesses. Our volunteers are a diverse representation from across our city.

As in 2021, in 2022 we continued to see an increase in visitors from displaced global regions.

'The Tool Box' continues to utilise its workspace. It now runs two days weekly and regular evenings have been added. An average of 10 people attend each week helping alleviate isolation and poor mental health caused by social poverty.

'New To You' - community space and used goods shop. This space now runs through volunteerism six days per week.

'Side By Side Project' was relaunched with one event. Six families from low economic realities had the benefit of a free "Zoo Day".

Fundraising Team - This continues to develop and progress is being made.

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Trustees' Report (continued)
For the Year Ended 31 December 2022

Financial review

a. Going concern

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

b. Reserves policy

The Charity's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The charity has developed a plan to establish and maintain this agreed level of free reserves. The Charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Structure, governance and management

a. Constitution

The Company is registered as a Charitable Company limited by guarantee and is controlled by its governing document, a deed of trust, and constitutes a limited Company, limited by guarantee as defined by the Companies Act 2006. The Company is a registered charity. Charity registration number 106855.

Plans for future periods

a. Future developments

We will continue to develop all existing Compassion Belfast projects.

We will continue to grow and value all volunteers of Compassion Belfast.

We will continue to develop funding streams and a fundraising team.

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Trustees' Report (continued)
For the Year Ended 31 December 2022

Statement of Trustees' responsibilities

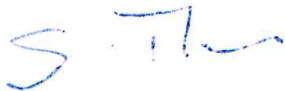
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 8 September 2023 and signed on their behalf by:



Pastor Stephen Thompson
(Trustee)

Compassion Belfast
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Independent Examiner's Report
For the Year Ended 31 December 2022

Independent Examiner's Report to the Trustees of Compassion Belfast

I report on the financial statements of the Company for the year ended 31 December 2022 which are set out on pages 8 to 17.

Respective Responsibilities of charity Trustees and Examiner

As the Company's trustees (and also the directors of the Company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

I have examined your Company 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.

My examination included a review of the accounting records kept by the Company 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 Company trustees concerning any such matters.

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

1. that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. that the accounts do not accord with those accounting records;
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); and
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

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

This report is made solely to the Company's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the Company's Trustees as a body, for my work or for this report.

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Independent Examiner's Report (continued)
For the Year Ended 31 December 2022

Signed:  Dated: 8 September 2023

Brian Clerkin

ASM (B) Ltd, 4th Floor, Glendinning House, 6 Murray Street Belfast, BT1 6DN

Compassion Belfast
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Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 December 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	2	36,662	36,662	26,267
Charitable activities	3	18,607	18,607	16,888
Total income		55,269	55,269	43,155
Expenditure on:				
Charitable activities	4	51,263	51,263	53,400
Total expenditure		51,263	51,263	53,400
Net movement in funds		4,006	4,006	(10,245)
Reconciliation of funds:				
Total funds brought forward		11,169	11,169	21,414
Net movement in funds		4,006	4,006	(10,245)
Total funds carried forward		15,175	15,175	11,169

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)
Registered number: NI027662

Balance Sheet
As at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	4,471	5,962
		<u>4,471</u>	<u>5,962</u>
Current assets			
Cash at bank and in hand		13,403	7,907
		<u>13,403</u>	<u>7,907</u>
Creditors: amounts falling due within one year	8	(2,700)	(2,700)
Net current assets		<u>10,703</u>	<u>5,207</u>
Total net assets		<u><u>15,174</u></u>	<u><u>11,169</u></u>
Charity funds			
Unrestricted funds	9	15,174	11,169
Total funds		<u><u>15,174</u></u>	<u><u>11,169</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 08 September 2023 and signed on their behalf by:

Pastor Stephen Thompson
(Trustee)

The notes on pages 10 to 17 form part of these financial statements.

Compassion Belfast
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Notes to the Financial Statements
For the Year Ended 31 December 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Compassion Belfast 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.

1.2 Company status

The Company is a Charitable Company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Going concern

The Trustees of Compassion Belfast have reviewed the resources available and believe that the charity has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, Compassion Belfast continues to adopt the going concern basis in preparing the financial statements.

1.4 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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Notes to the Financial Statements
For the Year Ended 31 December 2022

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 allocated on the portion of the asset's use.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

A review for impairment of fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of the assets, less their estimated residual value, over their expected useful lives on the following basis:

Long-term leasehold property	-	4% Straight line
Plant and machinery	-	25% Straight line
Motor vehicles	-	25% Reducing balance
Fixtures and fittings	-	25% Reducing balance

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Compassion Belfast
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Notes to the Financial Statements
For the Year Ended 31 December 2022

1. Accounting policies (continued)

1.10 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

1.11 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 Company and which have not been designated for other purposes.

1.12 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	32,322	32,322	19,271
Grants	4,340	4,340	6,996
	<u>36,662</u>	<u>36,662</u>	<u>26,267</u>

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Fundraising activities	18,607	18,607	16,888
	<u>18,607</u>	<u>18,607</u>	<u>16,888</u>

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Notes to the Financial Statements
For the Year Ended 31 December 2022

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Support Costs	26,337	26,337	22,382
Staff Costs	23,435	23,435	29,031
Depreciation	1,491	1,491	1,987
	<u>51,263</u>	<u>51,263</u>	<u>53,400</u>

5. Independent examiner's remuneration

	2022 £	<i>2021 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	2,700	2,700
	<u>2,700</u>	<u>2,700</u>

6. Staff costs

	2022 £	<i>2021 £</i>
Wages and salaries	23,102	28,060
Contribution to defined contribution pension schemes	333	971
	<u>23,435</u>	<u>29,031</u>

The average number of persons employed by the Company during the year was as follows:

	2022 No.	<i>2021 No.</i>
	2	2
	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, no Trustees received any remuneration or other benefits.

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Notes to the Financial Statements
For the Year Ended 31 December 2022

7. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2022	194,608	30,413	11,520	38,281	274,822
At 31 December 2022	<u>194,608</u>	<u>30,413</u>	<u>11,520</u>	<u>38,281</u>	<u>274,822</u>
Depreciation					
At 1 January 2022	194,608	26,520	9,451	38,281	268,860
Charge for the year	-	974	517	-	1,491
At 31 December 2022	<u>194,608</u>	<u>27,494</u>	<u>9,968</u>	<u>38,281</u>	<u>270,351</u>
Net book value					
At 31 December 2022	<u>-</u>	<u>2,919</u>	<u>1,552</u>	<u>-</u>	<u>4,471</u>
At 31 December 2021	<u>-</u>	<u>3,893</u>	<u>2,069</u>	<u>-</u>	<u>5,962</u>

8. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,700</u>	<u>2,700</u>

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Notes to the Financial Statements
For the Year Ended 31 December 2022

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	11,169	55,268	(51,263)	15,174

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds - all funds	21,414	43,155	(53,400)	11,169

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Notes to the Financial Statements
For the Year Ended 31 December 2022

10. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	11,169	55,268	(51,263)	15,174

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	21,414	43,155	(53,400)	11,169

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,471	4,471
Current assets	13,403	13,403
Creditors due within one year	(2,700)	(2,700)
Total	15,174	15,174

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	5,962	5,962
Current assets	7,907	7,907
Creditors due within one year	(2,700)	(2,700)
Total	11,169	11,169

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Notes to the Financial Statements
For the Year Ended 31 December 2022

12. Pension commitments

Pension contributions paid by the company for the reporting period amounted to £902 (2021: £971).

13. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2022.

Remuneration of £2,659 was paid to a family member of a Trustee during 2022 (2021: £8,508).