

*Company Registration Number: NI665287*  
*NI Charities Commission Registration Number: NIC108033*



# **BELFAST CITY CENTRE CHAPLAINCY**

*A Private Company Limited By Guarantee without Share Capital  
claiming exemption from using the word "LIMITED"*

## **Report and Financial Statements for the year ended 31st December 2025**

**BELFAST CITY CENTRE CHAPLAINCY**  
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**BELFAST CITY CENTRE CHAPLAINCY**  
**Company Information**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Organisation Name</b>	Belfast City Centre Chaplaincy
<b>Company Number</b>	NI665287
<b>Charity Number</b>	NI108033
<b>Registered Office</b>	c/o Belfast Central Mission Grosvenor House 5 Glengall Street Belfast BT12 5AD

**MANAGEMENT INFORMATION**

<b>Director/Trustees</b>	<b><i>Served during the year:</i></b> Rev. Philip Agnew Rev. David Andrew Campton Dr. David Robert Spence Gallagher Mrs Eileen Dorothy Jamison Rev. David James Patterson
<b>Secretary</b>	Rev. Andrew Rea Irvine

**OTHER INFORMATION**

<b>Independent Examiner</b>	Diamond & Skillen Chartered Accountants Sinclair House 89/101 Royal Avenue Belfast BT1 1FE
<b>Bankers</b>	<b>Reliance Bank</b>

**BELFAST CITY CENTRE CHAPLAINCY**  
**Director / Trustees' Report for the year ended 31st December 2025**

The Board of director/trustees of Belfast City Centre Chaplaincy has pleasure in presenting their report and the financial statements for the year ended 31st December 2025.

The report is prepared in accordance with the Manual of Laws of the Methodist Church in Ireland and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Revised 2015).

The Board of director/trustees expresses deep gratitude to its Volunteer Chaplains for the generous giving of their time and for the heart-felt pastoral ministry they provide in Belfast City Centre.

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 Charities Acts, 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 (FRS102)" (effective 1 January 2019).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **a. Constitution**

Belfast City Centre Chaplaincy (BCCC) was established as a pioneer mission project within Belfast Central Mission Ltd. on 1st July 2018, before incorporated as a Company in its own right on 22nd October 2019. Company number 665287.

The Chaplaincy has been granted charitable status the Charity Commission in Northern Ireland and its Northern Ireland Charity Commission number is NIC108033.

BCCC is also governed by the Constitution (Manual of Laws) of the Methodist Church in Ireland as set out under the Methodist Church in Ireland Act 1928.

### **b. Governance**

Governance of BCCC is provided by a Board of Trustees which meets four times each year. The Lead Chaplain is responsible to the Board of Trustees for the 'day to day' running of the Chaplaincy.

During this reporting period the Chaplaincy updated the Membership provisions in its governing, providing a change in institutional Membership. Belfast Central Mission was removed as a Member and The Methodist Church in Ireland was added as a member. The revised Articles now provide for other Christian Churches on the island of Ireland, at denominational level, becoming Members. These changes have provided for better inter-denominational Membership, in-line with our inter-denominational volunteer base, while also reducing potential conflicts of interest between parties who have roles in both Belfast Central Mission and Belfast City Centre Chaplaincy Ltd.

### **c. Risk Management**

The Board assesses the major risks to which the charity is exposed on an ongoing basis, in particular those related to the operations and finances of the company and is satisfied that systems are in place to mitigate our exposure to the major risks.

The principal risks facing BCCC relate to the safeguarding of vulnerable people with whom our volunteer Chaplains interact. BCCC manages this risk through an initial training course and then ongoing training which all volunteers must complete and through the oversight of the Lead Chaplain who is a fully trained Minister of Religion. He is in turn assisted by two experienced Senior Chaplains. BCCC's operating procedures require any safeguarding issue to be reported to the Chairman of the Board immediately and a detailed written report then provided the BCCC Board.

### **d. Purpose and Public Benefits**

The Object of the Charity is the advancement of the Christian Religion in Belfast and its surrounding areas by:

- Provision of pastoral support to all who work in the city.
- Outreach to the people of the city through evangelism, counselling, education and training.
- Engagement with issues of justice, reconciliation, fairness, equality and dignity as they affect the people of the city.
- Assisting local churches with their ministry in the city.

## **FINANCIAL PERFORMANCE AND ACTIVITIES**

### **a. Financial Performance.**

In 2025 substantial effort was applied to putting in place a three year funding package, for the years 2026 to 2028, to allow the charity to step-up in scale of operation, initially through being able to fund the salary for a full-time Chief Executive Officer, with a proven track record of growing charities and their impact.

This was success and recruitment of the new Chief Executive, who commence employment in January 2026, was completed in this period.

An £11,000 grant received from Benefact in this reporting period has been placed in reserve, with the permission of this funder, to constitute part of the three funding package from 2026.

## **b. Review of Activities**

During 2025 operations continued in Belfast at a similar level to that of the previous reporting period. Five new Chaplains were recruited, trained and Commissioned. Chaplains were welcomed into the new Grand Central Station (rail and bus) by station management.

During 2025 we licensed City Chaplaincy Bangor (County Down) and provided oversight and advice to the 10 Bangor Churches involved, the training of their initial cohort of 9 Chaplains. The training of these Bangor Chaplains was completed in this reported period, with their Commissioning scheduled for February 2026.

## **VOLUNTEER INVOLVEMENT**

A key objective is the ongoing growth of our Volunteer base. The charity has sited growing these volunteer base, and therefore the charity's impact as a core deliverable in our funding applications for the next three years.

Scaling-up of volunteer numbers will be a prime requirement placed on the new Chief Executive Officer taking post in January 2026

## **FUTURE LOCATIONS**

### **Plans for Future Locations**

With Belfast and Bangor City Chaplaincies full active, the charity is now seeking interest form groups of churches in other Irish cities and towns, who appreciate the opportunity afforded by Town Centre Chaplains.

## **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.

## **BUSINESS ADDRESS**

Grosvenor House  
5 Glengall Street  
Belfast  
BT12 5AD

## **DIRECTORS**

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

- Rev P Agnew
- Rev DA Campton
- Dr DRS Gallagher
- Mrs ED Jamison
- Rev D Patterson

## **STATEMENT OF DIRECTOR/TRUSTEES'S RESPONSIBILITIES AND CORPORATE GOVERNANCE**

The Directors/Trustees are responsible for their annual report and for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Organisation and of the net movement in funds of the Organisation for that period. In preparing those financial statements, the Directors/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 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 Organisation will continue in business

The Directors/Trustees are responsible for ensuring that the Organisation keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the Organisation and to enable them to ensure that the financial statements comply with the Companies Act 2006 (insofar as this legislation applies to the organisation). They are also responsible for safeguarding the assets of the Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Organisation is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the Organisation, or for publication, is reliable; *and*
- The Organisation complies with relevant laws and regulations.

#### **STATEMENT AS DISCLOSURE TO OUR INDEPENDENT EXAMINERS**

In so far as the directors/trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the Organisation's independent examiner is unaware; *and*
- the directors/trustees, having made enquiries of fellow directors/trustees and the Organisation's independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director/trustee in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

#### **INDEPENDENT EXAMINERS**

Diamond & Skillen were appointed as the organisation's independent examiners during the year and have indicated their willingness to continue in office. The designated trustees will propose a motion reappointing the auditors at a meeting of the Trustee/Directors in accordance with Section 487(2) of the Companies Act 2006.

These financial statements and this report have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective from 1st January 2015) and in accordance with the provisions applicable to companies subject to the small companies regime (insofar as these provisions apply to the organisation).

This report was approved by the board of director / trustees on 27th March 2026 and signed on its behalf by:



**Rev Andrew Rea Irvine**  
*Company Secretary*  
*for and on behalf of the Board*

**BELFAST CITY CENTRE CHAPLAINCY**  
**Independent Examiner's Report to the members of Belfast City Centre Chaplaincy**

I report on the financial statements of the Belfast City Centre Chaplaincy for the year ended 31st December 2025, which are set out on pages 3 to 15.

**Respective responsibilities of trustees and examiner**

The director/trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 65(3) of the Charities Act (Northern Ireland) 2008 and have requested that an independent examiner's report be prepared.

The charity's gross income does not exceed £100,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

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:

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

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

The charitable company's gross income in the year was £22,873 (2024: £27,910)

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts 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

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Nigel V Skillen FCA**

Diamond & Skillen

Fellow of the Institute of Chartered Accountants in Ireland

Sinclair House

89/101 Royal Avenue

Belfast

BT1 1FE

27th March 2026

**BELFAST CITY CENTRE CHAPLAINCY**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**for the year ended 31st December 2025**

	Notes	Unrestricted Funds £	Restricted funds £	Totals 2025 £	2024 £
<b>Income</b>					
<i>from donations and legacies</i>					
• Donations	3	7,658	-	<b>7,658</b>	11,030
• Grants	3	10,928	-	<b>10,928</b>	16,880
<i>from charitable activities</i>					
• Charitable income and sponsorship	3	3,187	-	<b>3,187</b>	-
<i>from other activities</i>					
• Investment income	3	-	-	<b>0</b>	-
• Other income	3	1,100	-	<b>1,100</b>	-
<b>Total income</b>		22,873	0	<b>22,873</b>	27,910
<b>Expenditure</b>					
<i>on raising funds</i>					
• Fundraising expenses	4	-	-	<b>0</b>	-
<i>on charitable activities</i>					
• Employee costs	4	12,011	-	<b>12,011</b>	16,181
• Premises costs	4	-	-	<b>0</b>	-
• Training costs	4	911	-	<b>911</b>	3,060
• General administration costs	4	807	-	<b>807</b>	1,595
• Programme costs	4	8,483	-	<b>8,483</b>	10,641
<i>on other items</i>					
• Legal & professional fees	4	704	-	<b>704</b>	400
• Other expenses	4	808	-	<b>808</b>	2,962
<b>Total expenditure</b>		23,724	0	<b>23,724</b>	34,839
<b>Net (expenditure) / income</b>		(851)	0	<b>(851)</b>	(6,929)
Depreciation		(292)	-	<b>(292)</b>	(310)
Transfers between funds	9	-	-	<b>0</b>	-
<b>Net movement in funds for the year</b>		(1,143)	0	<b>(1,143)</b>	(7,239)
<i>Reconciliation of funds</i>					
Fund balances brought forward		1,195	-	<b>1,195</b>	8,434
<b>Fund balances carried forward</b>		52	0	<b>52</b>	1,195

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

The notes on pages 10 to 15 form part of these financial statements.

**BELFAST CITY CENTRE CHAPLAINCY**  
**Balance Sheet**  
**as at 31st December 2025**

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
• Tangible assets	10	227	519
		<b>227</b>	<b>519</b>
<b>Current Assets</b>			
• Debtors	11	811	-
• Cash at bank and in hand		10,082	1,703
		<b>10,893</b>	1,703
<b>Creditors:</b> amounts falling due within one year	12	<b>(11,068)</b>	(1,027)
<b>Net current assets</b>		<b>(175)</b>	676
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>52</b>	1,195
<b>The funds of the Organisation</b>			
<i>Unrestricted income funds:</i>			
• General funds	15	52	1,195
		<b>52</b>	1,195
<i>Restricted income funds:</i>			
• Other	15	-	-
<b>Total funds</b>		<b>52</b>	<b>1,195</b>

The notes on pages 10 to 15 form part of these financial statements.

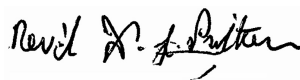
For the year ended 31st December 2025, the organisation was entitled to exemption under Article 257A of the Companies (Northern Ireland) Order 1986. No members have required the company to obtain an audit of its accounts for the year in question in accordance with Article 257B(2).

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

The financial statements on pages 3 to 14 were approved by the Board of Director/Trustees on 27th March 2026 and signed on their behalf by:



**Rev D A Campton**  
Director/trustee



**Rev D Patterson**  
Director/trustee

**BELFAST CITY CENTRE CHAPLAINCY**  
**Cash Flow Statement**  
**for the year ended 31st December 2025**

	Notes	2025 £	2024 £
Net cash inflow / (outflow) from operating activities	16	<b>8,379</b>	(6,828)
Returns on investment and servicing of finance	17	-	-
Capital expenditure	10	-	-
<b>Increase / (decrease) in cash for the period</b>		<b>8,379</b>	(6,828)
<b>Reconciliation of net cash flow to movement in net funds</b>			
Increase / (decrease) in cash for the period		<b>8,379</b>	(6,828)
Net opening funds		<b>1,703</b>	8,531
<b>Net funds at 31st December 2025</b>		<b>10,082</b>	1,703

The notes on pages 10 to 15 form part of these financial statements.

**BELFAST CITY CENTRE CHAPLAINCY**  
**Notes forming part of the Financial Statements for the year ended 31st December 2025**

**1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**1.1 Basis of preparation**

The financial statements are prepared in accordance with 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 from 1st January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Belfast City Centre Chaplaincy meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Organisation has availed itself of S.396(4) of the Companies Act 2006 and adapted the Companies Act 2006 formats to reflect the special nature of the Organisation's activities. No separate Statement of Financial Activities has been presented for the Organisation alone as permitted by the Companies Act 2006 and paragraph 304 of the SORP.

**1.2 Reconciliation with previously Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) the restatement of comparative items was required.

No restatements were required.

**1.3 Preparation of the accounts on a going concern basis**

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

**1.5 Income**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the Organisation has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the Organisation;
- it is probable that the income will be received; *and*
- the amount can be measured reliably

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

***Grants receivable***

Grants receivable which relate to the year are credited to income within the Statement of Financial Activities, with unspent balances being carried forward to subsequent years within the relevant fund.

Specific debts are recognised where approved grant expenditure exceeds grant income received to date.

Grant income relating to future periods is carried forward under creditors.

**1.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Organisation; this is normally upon notification of the interest paid or payable by the Bank.

**BELFAST CITY CENTRE CHAPLAINCY**  
**Notes forming part of the Financial Statements for the year ended 31st December 2025**

**1. Accounting Policies (cont'd)**

**1.7 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the director/trustees in furtherance of the general objectives of the Organisation and which have not been designated for other purposes. The fund comprises the accumulated surpluses and deficits of unrestricted income and expenditure.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Organisation for particular purposes. The costs of administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

**1.8 Expenditure and irrecoverable VAT**

Expenditure is recognised once there is legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on raising funds comprises the costs of marketing and promoting the Organisation and its activities;
- Expenditure on charitable activities includes the direct costs allocated to the performance of activities undertaken to further the purposes of the Organisation and their associated support costs;
- Expenditure on other items represents those items not falling into any other heading.

The Organisation is not registered for Value Added Tax and so all items in the financial statements are stated gross of VAT where applicable.

**1.9 Allocation of costs to funds**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

**1.10 Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation.

Expenditure is recognised as capital in nature for:

Fixtures & Fittings	-	Amounts over £1,000
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Depreciation is provided to write off the cost of fixed assets over their anticipated useful lives.

Depreciation is provided at the following rates:

Fixtures & Fittings	-	20.00% straight line
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**1.11 Debtors**

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

**1.12 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.

**1.13 Creditors and provisions**

Creditors and provisions are recognised where the Organisation has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Legal status of the Organisation**

The Organisation is a company limited by guarantee, registered in Northern Ireland no. NI665287. The members of the company are the directors named herein. 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.

**BELFAST CITY CENTRE CHAPLAINCY**

**Notes forming part of the Financial Statements for the year ended 31st December 2025 (cont'd)**

**3 Income**

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
<i>from donations and legacies</i>				
• Donations received				
• Sundry	7,658	-	<b>7,658</b>	11,030
• Grants received				
• The Benefact Trust	2,528	-	<b>2,528</b>	-
• Black Santa SitOut	3,400	-	<b>3,400</b>	-
• Ardbarron Trust	5,000	-	<b>5,000</b>	-
• Other	-	-	<b>0</b>	16,880
<i>Total from donations and legacies</i>	<b>18,586</b>	<b>0</b>	<b>18,586</b>	<b>27,910</b>
<i>from charitable activities</i>				
• Retreat payments	2,982	-	<b>2,982</b>	-
• Other income	205	-	<b>205</b>	-
<i>Total from charitable activities</i>	<b>3,187</b>	<b>0</b>	<b>3,187</b>	<b>0</b>
<i>from other activities</i>				
• HMRC gift Aid tax receipts	970	-	<b>970</b>	-
• Other income	130	-	<b>130</b>	-
<i>Total from other activities</i>	<b>1,100</b>	<b>0</b>	<b>1,100</b>	<b>0</b>
<i>from investments</i>				
• UK bank interest received	-	-	<b>0</b>	-
<i>Total from investments</i>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>GRAND TOTAL OF INCOME RECEIVED</b>	<b>22,873</b>	<b>0</b>	<b>22,873</b>	<b>27,910</b>

**4 Expenditure**

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
<i>on raising funds</i>				
• Fundraising expenses	-	-	<b>0</b>	-
<i>Total on raising funds</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>on charitable activities</i>				
• Employee costs	12,011	-	<b>12,011</b>	16,181
• Training costs	911	-	<b>911</b>	3,060
• General administration costs	807	-	<b>807</b>	1,595
• Computer costs	1,866	-	<b>1,866</b>	10,641
• Programme costs	6,616	-	<b>6,616</b>	-
<i>Total on charitable activities</i>	<b>22,212</b>	<b>0</b>	<b>22,212</b>	<b>31,477</b>
<i>on other items</i>				
• Professional fees				
• Legal fees	180	-	<b>180</b>	-
• Accountancy fees	524	-	<b>524</b>	400
• Other expenses				
• Bank charges	230	-	<b>230</b>	158
• Sundries	578	-	<b>578</b>	2,804
<i>Total on other items</i>	<b>1,512</b>	<b>0</b>	<b>1,512</b>	<b>3,362</b>
<b>GRAND TOTAL OF EXPENDITURE</b>	<b>23,724</b>	<b>0</b>	<b>23,724</b>	<b>34,839</b>

**BELFAST CITY CENTRE CHAPLAINCY**  
**Notes forming part of the Financial Statements for the year ended 31st December 2025 (cont'd)**

**5 Staff costs and numbers**

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	2024 £
Wages, salaries & pension payments	12,011	-	<b>12,011</b>	16,181
Temporary staff	-	-	<b>0</b>	-
	12,011	0	<b>12,011</b>	16,181

*No employee received emoluments of more than £60,000*

*The average number of persons, including part-time staff, employed on UK contracts was 1 (2024:1)*

**6 Trustee remuneration and Related Party Transactions**

Members of the Board of Directors (who are also the Trustees of the Organisation) receive no remuneration for their services. The Director / Trustees of the Organisation are eligible to receive reimbursement of out of pocket expenses incurred whilst representing the Organisation. The expenses borne by the Organisation in 2024/25, paid to the directors of the company were £nil (2024: £nil).

**7 Net incoming resources for the year**

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	2024 £
<i>Net incoming resources are stated after charging:</i>				
Depreciation on tangible fixed assets	292	-	<b>292</b>	310

**8 Taxation**

As a organisation, Belfast City Centre Chaplaincy is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or 2256 of the Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Organisation.

**9 Transfers between the funds**

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	2024 £
No transfers made	-	-	<b>0</b>	-
	0	0	<b>0</b>	0

**10 Tangible Fixed Assets**

	Fixtures & Fittings £	Computers £	Totals £
<b>Cost</b>			
Brought forward at 1st January 2025	401	1,147	1,548
Additions	-	-	0
At 31st December 2025	<b>401</b>	<b>1,147</b>	<b>1,548</b>
<b>Depreciation</b>			
Brought forward at 1st January 2025	340	689	1,029
Charge for the year	61	231	292
At 31st December 2025	<b>401</b>	<b>920</b>	<b>1,321</b>
<b>Net Book Value</b>			
At 31st December 2025	<b>0</b>	<b>227</b>	<b>227</b>
At 31st December 2024	61	458	<b>519</b>

**BELFAST CITY CENTRE CHAPLAINCY**

**Notes forming part of the Financial Statements for the year ended 31st December 2025 (cont'd)**

**11 Debtors**

	<b>Totals 2025 £</b>	<b>Totals 2024 £</b>
HMRC Gift aid receivable	479	-
Prepayments and accrued income	332	-
	<b>811</b>	<b>0</b>

**12 Creditors: amounts falling due within one year**

	<b>Totals 2025 £</b>	<b>Totals 2024 £</b>
Ordinary creditors	-	626
Income in advance	10,473	-
Accruals and deferred income	595	401
	<b>11,068</b>	<b>1,027</b>

**13 Analysis of charity net assets between funds**

	Unrestricted funds £	Restricted funds £	<b>Totals 2025 £</b>	<b>Totals 2024 £</b>
Fixed Assets	227	-	227	519
Current Assets - debtors	811	-	811	-
Current Assets - bank and cash	10,082	-	10,082	1,703
Current liabilities	(11,068)	-	(11,068)	(1,027)
	52	0	52	1,195

**14 Financial Commitments**

At 31st December 2025 the organisation has no annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2024: £nil). Belfast Street Pastors has entered into some long term contracts for the supply of services all of which are cancellable.

**15 Statement of Funds**

	At 1 Jan 2025 £	Incoming resources £	Outgoing resources £	Transfers £	<b>At 31 Dec 25 £</b>
General reserve (unrestricted)	1,195	22,873	(24,016)	-	52
<b>Total unrestricted funds</b>	<b>1,195</b>	<b>22,873</b>	<b>(24,016)</b>	<b>0</b>	<b>52</b>
Other (restricted)	0	-	-	-	0
<b>Total restricted funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total funds</b>	<b>1,195</b>	<b>22,873</b>	<b>(24,016)</b>	<b>0</b>	<b>52</b>

*The general reserve represents the free funds of the organisation which are not designated for particular purposes.*

**BELFAST CITY CENTRE CHAPLAINCY**

**Notes forming part of the Financial Statements for the year ended 31st December 2025 (cont'd)**

**16 Reconciliation of changes in resources to net cash inflow from operating activities**

	<b>Totals 2025 £</b>	<b>Totals 2024 £</b>
Net (outgoing) / incoming resources before investment income	<b>(1,143)</b>	(7,238)
Depreciation charges	<b>292</b>	310
Change in debtors	<b>(811)</b>	-
Change in creditors	<b>10,041</b>	100
<b>Net cash (outflow) / inflow from operating activities</b>	<b>8,379</b>	(6,828)

**17 Returns on investment and servicing of finance**

	<b>Totals 2025 £</b>	<b>Totals 2024 £</b>
UK bank interest received	-	-
	<b>0</b>	0