

Simon Community Northern Ireland

Northern Ireland · Charity number 102724

Details

Status	Received
Registered	2015-06-08
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	17 Bedford Street Belfast BT2 7ep BT2 7EP
Phone	028 90232882
Email	info@simoncommunity.org
Website	www.simoncommunity.org

Activities

Purposes: Simon Community NI was established to provide relief of poverty, suffering and distress and in particular to establish within Northern Ireland houses and residential accommodation to give shelter and care for homeless people being in necessitous circumstances.

What the charity does: The prevention or relief of poverty, The advancement of health or the saving of lives

How the charity works: Accommodation/housing, Advice/advocacy/information, Counselling/support, Relief of poverty, Volunteer development

Who the charity helps: Addictions (drug/solvent/alcohol abuse), Asylum seekers/refugees, Ex-offenders and prisoners, Homelessness, Men, Mental health, Tenants, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£15,019,161	£14,604,670	£-4,343,479	342

Trustees

Name	Role	Appointed
Mr Ciarán Fegan		
Mr Colm Donaghy		
Mr Darwin Templeton		
Mr Duncan Mcallister		
Mr Joe O'neill		
Mr Mark O'kane		
Ms Amanda Braden		
Ms Ann Mcgregor		
Ms Tara Mcareavey		

Simon Community Northern Ireland

Northern Ireland - Charity number 102724

Accounts

Charity registration number NIC102724

Company registration number NI017466 (Northern Ireland)

SIMON COMMUNITY NORTHERN IRELAND
GROUP ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

SIMON COMMUNITY NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms T McAreavey Mr C Donaghy Mr M O'Kane Mr J O'Neill Ms A Braden Ms A McGregor Mr D Templeton Mr C Fegan Mr D McAllister
Secretary	Ms A McGregor
Charity number	NIC102724
Company number	NI017466
Registered office	17 Bedford Street Belfast BT2 7GP
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS
Solicitors	Agnew, Andress, Higgins & Co 92 High Street Belfast BT1 2BG Edwards & Co 3rd Floor Sessia House 61-67 Donegal Street Belfast BT1 2QH

SIMON COMMUNITY NORTHERN IRELAND

CONTENTS

	Page
Chairman's statement	1
Trustees' report	2 - 18
Independent auditor's report	19 - 24
Consolidated statement of financial activities	25
Consolidated statement of financial position	26
Charity statement of financial position	27
Consolidated statement of cash flows	28
Charity statement of cash flows	29
Notes to the financial statements	30 - 52

SIMON COMMUNITY NORTHERN IRELAND

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

A Year of Doing Things Differently

Chair of board of trustees

In today's world, media often relies on overstatement - unique, world's best, shocking, appalling - to communicate messages. In this crowded vocabulary it can be hard to remain authentic when the mission we pursue, ending homelessness, feels increasingly urgent and elusive.

A key pillar of Simon Community's 5-year strategy Doing Things Differently is to be the empathic voice for those we support and to undertake research that truly captures the scale and experience of homelessness. Our latest research shows 62,000 people in Northern Ireland are legally homeless, including one third who are children. The waiting list for social homes now exceeds 90,000. In our 55-year history, Simon Community has never faced such an epidemic.

These statistics are a call to action. They compel us to work harder, think differently and advocate for solutions that make a real difference. I am incredibly proud of how our team has responded, delivering vital services while keeping the bigger picture in focus.

Over the past year some of our key achievements include:

- Preventing homelessness: We provided hardship support to 210 families and supported 253 people with alcohol or substance challenges to prevent housing loss.
- Providing timely support: We supported 1,224 people through accommodation and outreach; 92 people, including 53 children, found safe residence in our family service; and 16 young people were helped to live independently through our Housing for Youth Programme.
- Offering lasting solutions: We helped 179 people move into private rental accommodation, purchased 11 homes and started 10 new tenancies, bringing our Creating Homes portfolio to 32.

All of this was achieved while providing 474 beds in temporary accommodation every day of the year. None of it would be possible without our most valuable resource, our people. Through investment in staff wellbeing and professional development, Simon Community is now recognised by Great Place to Work as one of the top 100 UK large companies for wellbeing, development and opportunities for women.

Attending the 2025 staff conference I once again felt the passion, commitment and empathy of our team. It is humbling and inspiring to see firsthand how staff, in the face of extraordinary challenges, continue to make a profound difference in people's lives.

On behalf of the board I would like to express our sincere appreciation to all staff. While you may not always have the board in your minds, please be assured that we have you in our minds at all times and acknowledge your invaluable contribution. We also extend our gratitude to funders, accommodation partners, donors, corporate supporters and volunteers. Together we are proving that by doing things differently we can make real progress in ending homelessness.

Thank you.

Mr J O'Neill

Chairman

Dated: 17 November 2025

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Forword

Chief Executive Introduction

There's one word that has echoed through countless conversations I've had this year, so often that its recurrence feels anything but coincidental. That word is hope.

The 18th-century poet Alexander Pope famously wrote, "Hope springs eternal." It's a phrase that suggests people are naturally optimistic, always believing in the possibility of a better future. But for many of the people we meet and support, hope doesn't come easily. In truth, it often feels out of reach.

Time and again, I've heard stories of people who feel they have no hope of earning enough to cover soaring rents, no hope of finding the job they need, no hope of repairing broken relationships, overcoming addiction, or securing an affordable home. No hope that decision-makers will fix the systems that are failing them in housing, health, education and justice.

For far too many, homelessness is not just a lack of shelter. It is a profound sense of hopelessness.

This lack of hope is matched by the frustration we increasingly feel as an organisation. Our work is becoming more difficult without meaningful strategic commitment and investment in housing and homelessness.

Currently, 61,698 people in Northern Ireland are deemed legally homeless. That's one in every 31 people in our population. In a society as capable and compassionate as ours, how can this ever be acceptable? Around one third of those affected are under 18, with around 5,000 children in temporary accommodation. The facts speak for themselves: a dysfunctional housing system and a lack of joined-up government action. Yet even with these challenges, we know change is possible.

At Simon Community, our mission is clear and unwavering: to end homelessness. It's the driving force behind everything we do, from prevention and temporary accommodation to long-term housing solutions and policy advocacy. By holding fast to our belief that homelessness can be ended, we offer something deeply powerful: hope.

Through compassion, determination and a non-judgemental approach, we provide more than just support. We restore belief in a better life and a better future. And for us, there is no greater privilege than giving hope to someone who feels they have none.

In the pages that follow, you'll read about the many ways we've supported people this year. For some, it will have been life-changing. For others, life-saving. Delivering this support takes extraordinary energy, resilience and compassion. I want to express my deepest gratitude to my colleagues at Simon Community, whose dedication never wavers. My thanks also to our board, whose guidance and encouragement are invaluable, and to our funders, supporters and corporate partners. Your belief in our work makes it possible.

I trust that this report gives you hope that together we can end homelessness. The challenge has never been greater, but neither has our resolve. With belief, compassion and action, we can make ending homelessness a reality.

Mr J Dennison

Chief Executive

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

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

Simon Community is Northern Ireland's largest homelessness charity, working to help people who are experiencing homelessness or at risk of losing their homes. Since 1971, we've provided safe places to stay and the support needed to help people rebuild their lives. We work across Northern Ireland, offering temporary accommodation, one-to-one support and tailored help for those who need it.

We know that homelessness is about more than just not having a roof over your head. That's why we tackle the issues that can lead to it, including financial hardship, mental health struggles, addiction and family breakdown. Our 29 services include temporary accommodation, outreach in local communities, support for people in their own homes and advocacy to influence housing policy. By combining practical help with emotional support, we don't just aim to support those experiencing homelessness, but to break the cycle for good.

Our

A society where everyone has a home.

Vision:

Our

To end homelessness for people who need our help.

Mission:

Our

These values inspire and challenge us as an organisation.

Values:

Trustworthy: We are reliable, honest and will always act with integrity

Non-Judgemental: We treat people with respect

Determined: We are dedicated to the people we support

We have 5 strategic priorities:

1. Preventing Homelessness
2. Providing Timely Support
3. Offering Solutions
4. Investing in Our People
5. Building a Strong Future

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Key Impact at a Glance

Homelessness in Northern Ireland continues to rise, and demand for our services has never been higher. Behind each of these numbers are people and families who needed our help in the past year:

1,224 people supported across accommodation and community-based prevention services.

26,000 requests for help received – including almost 16,000 calls to our freephone helpline.

935 people stayed in our temporary accommodation and got the help they needed.

601 people were able to stay in their homes thanks to our early, preventative support.

179 deposits were provided to secure safe housing in the private rental market.

210 families and individuals received emergency financial support to help them keep their homes.

271 people moved from temporary housing into safer, more stable homes.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Prevention of Homelessness

To reduce the number of people at risk of losing their home - whether facing it for the first time or experiencing it again - we are working harder to reach them before crisis hits.

Prevention is at the heart of our work at Simon Community because we know the most effective way to end homelessness is to stop it happening in the first place. In 2024/2025, our prevention services included:

Homeless Support Line and digital support

A free Homeless Support Line and digital support - often the first point of contact for many people who need our help.

- In the past year, we received around 26,000 requests for help, including almost 16,000 calls to our freephone number.

People contact us for all kinds of support – from finding a space in our accommodation services or help through our deposit service, to referrals from health partners and general advice on housing or homelessness.

Deposit Service

Our Deposit Service helps people overcome barriers to private renting by providing grants to cover part or all of a tenancy deposit.

- In the past year, we provided 179 deposits - ending homelessness for 106 households (including those moving on from temporary accommodation or sofa-surfing) and preventing homelessness for a further 73 households.
- In addition, we provided 17 rent-in-advance payments.

When Michael contacted us, he was experiencing homelessness and living in his car while trying to maintain employment. The main barrier preventing him from moving into stable housing was the upfront cost of both a tenancy deposit and his first month's rent.

Through our Deposit Service, we were able to remove this financial barrier and help Michael secure a private rental. Having a safe place to live enabled him to keep his job, regain independence and improve his mental health and wellbeing.

"The service was amazing and easy to access. Gaining my own tenancy gave me my life back and improved my mental health. The money offered the freedom to get ahead in my life."

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Prevention of Homelessness (Continued)

Emergency Financial Interventions

Our Emergency Financial Interventions support people at risk of homelessness with payments for essential household items.

Last year, over 210 households were supported with financial support for food, fuel and electricity.

- Home heating oil to 151 families and individuals.
- 30 supermarket vouchers.
- 31 families were supported with financial help to buy food and fuel.

Floating Support Services

Our Floating Support Services in the community focus on homelessness prevention through the provision of support and advice to people and families who are at risk of homelessness. Our teams work one-to-one with households experiencing housing insecurity, helping them to stabilise their situation, keep their home and continue to live independently.

- 44 young people aged 18-25 years worked with our Portadown Community Support Team, ten of whom are now living independently.
- 18 people engaged with our Community Support Service in Kilcooley, Bangor. 95% have now moved on from this service successfully.

Drug & Alcohol Services

Our free Drug & Alcohol Services, funded by the Public Health Agency, provide free and confidential support to anyone over 18 in the South Eastern Health & Social Care Trust area. We work with people who want to reduce their substance use, as well as with families affected, offering practical guidance and safer ways to cope.

- In 2024/25, 333 people were supported, including 80 family members. We expanded our drop-in support to two sites in Bangor and Portaferry, making it easier for people to access help locally, with 72 people using the Portaferry service.
- To respond to the needs of families, we launched a new five-week family programme in January 2025 that will run three times a year, giving families tools and encouragement to better support themselves and their loved ones.

John, 56, lives in a remote rural area of Northern Ireland and was referred to Simon Community by his GP's mental health team. Isolated, estranged from family and with a long history of heavy alcohol use, previous rehab stays had not helped, and John felt unable to change.

Through our outreach service, we developed a practical harm-reduction plan: gradually reducing alcohol, improving nutrition, taking prescribed medication and using simple tools like a medication box and calendar to track progress.

With encouragement and transport support, John began attending Alcoholics Anonymous. Initially daunting, he now goes daily - sometimes three times a day - and has formed supportive relationships and joined community activities. John has been alcohol-free for several months.

His mood, sleep, nutrition and confidence have all improved, he takes his medication consistently, and he recently reconnected with one of his siblings who he has not spoken to in many years - a step he never thought possible before.

We know that supporting people in crisis will not prevent homelessness for everyone. We must also see systemic change. To do that, we need to change the narrative and increase understanding of the true causes and effects of homelessness in Northern Ireland with policymakers and the general public. This is essential for both prevention and long-term solutions.

This year we have amplified the voices of the people we support through storytelling, campaigns and research.

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Prevention of Homelessness (Continued)

We continue to raise awareness of the scale of homelessness in Northern Ireland, helping both the public and decision-makers understand the urgency of the issue. The numbers are still rising: in the 12 months from December 2023 to December 2024, the total of people legally classified as homeless grew from 55,589 to 59,518 - meaning 1 in every 32 people is now experiencing homelessness.

- In May 2024, we launched the results of Unveiling Hidden Homelessness across the Island of Ireland - an all-Ireland poll funded by the Community Foundations of Ireland and Northern Ireland. The research highlighted the likely scale of people experiencing homelessness who have never contacted their local housing authority and therefore do not appear in official statistics.
- In Northern Ireland alone, the findings revealed an estimated 25,000 people are currently experiencing hidden homelessness. These are people who remain invisible to official systems and data – and are not accessing the help that would be available to them.
- To share these findings, we hosted launch events in Dublin and Belfast with policy makers, elected representatives and the housing and homelessness sectors. Alongside this, we rolled out a powerful billboard campaign, developed with Smarts Creative Agency, to challenge common perceptions of homelessness. Featuring striking artwork - including a car to symbolise those sleeping in vehicles - the campaign invited the public to see homelessness in a new light and continues to run across print and digital billboards throughout Northern Ireland.
- In the Autumn and Winter, we attended party conferences for all five main political parties in Northern Ireland to engage them in the issue of homelessness and seek their support in policy change.
- Throughout the year, we continued to engage with politicians and decision-makers, highlighting the urgent need for more social housing, stronger early intervention and prevention measures, and sustainable long-term funding for the homelessness sector. We also responded to five public consultations – including the draft Programme for Government, the Northern Ireland Housing Executive Corporate Strategy, and the 2025/2026 Draft Budget – ensuring that the voices and experiences of people affected by homelessness help shape policy and drive lasting change.
- In November 2024, we were delighted to welcome Prince William to The Foyer – our accommodation service in Belfast for young people aged 18 to 25. He visited as part of The Royal Foundation's Homewards programme and spent time meeting young people supported by Simon Community.
- In December, we focused on raising public awareness of children and families experiencing homelessness. With new data showing that, as of November 2024, there were 5,378 children living in temporary accommodation (a number that has doubled in the past 5 years), we told the stories of three families living in our family service in Conway Court, Belfast with features on BBC and Cool FM.

Providing the right support at the right time

For those who have already lost their homes, our temporary accommodation services offer a vital lifeline for up to 480 people a night, across 21 sites. At Simon Community, we don't just focus on finding people a bed for the night. We concentrate on what makes lasting change possible – accessible mental health support, trauma recovery, addiction services and practical help to secure and sustain a permanent home. Every day, with the right support, we see people rebuild their lives.

The demand for our services continues to rise. In the space of seven days in December 2024, we had just 9 available beds across our temporary accommodation services but received an overwhelming 538 requests for help.

We have 16 Single Adult Accommodation Services in Belfast, Derry/Londonderry, Ballymena, Coleraine, Newry, Larne, Lisburn, Armagh, Bangor, Downpatrick and Portadown. These services provide comprehensive housing support, addiction treatment and wellbeing programmes for adults over 18 years old.

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Providing the right support at the right time (Continued)

I find myself utterly at a loss for words to truly convey my gratitude for the wonderful time I spent with Simon Community. You were not just brothers and sisters to me; you were a true family, a source of warmth and comfort that made me feel as if the distance from my own family had disappeared in your presence.

You stood by my side in the most challenging moments, offering unwavering support, no matter what life threw at me. You were the constant rays of hope, the light that guided me through even the darkest days."

Ali, Belfast

In March 2025, we opened a new adult 'move on' service in Lisburn. Laurel Lodge offers 24 self-contained flats for people ready to move out of homelessness to live independently, with support available whenever it's needed. The service is now fully occupied, and every resident was welcomed with a move-on pack and electric top-up to help them settle in.

This year, we also began the process of remodelling one of our mixed gender accommodation services in South Belfast into a female only space. For some women, especially those recovering from abuse or trauma, mixed gender accommodation services can feel intimidating or unsafe. That's why this new women's hub is so important, giving women the choice of a women-only space. This will open in Summer 2025, offering private rooms, shared kitchens and living areas, plus trauma informed support tailored specifically for women experiencing homelessness.

At our Family Accommodation Service in Belfast, we can house 24 families at any one time. This year we have been able to support 34 families with young children. We know that families often experience homelessness repeatedly, passing down the cycle from parents to children. By supporting these families, we're giving children the opportunity to thrive despite the challenges they face.

Spotlight on Conway Court, our Family Service

- In 2024/2025, we supported 92 people, including 39 adults and 53 children, who were living in our family service in Conway Court, Belfast.
- Families at Conway Court stay for an average of around 2 years and 5 months, giving them the stability and time they need to rebuild their lives.
- The service consists of 24 individual self-contained flats, an outdoor space and a playpark where families can spend time together.
- There's an activity room where children can get creative, play and participate in homework sessions.
- SureStart is also available, offering family support and sessions for children on site.

When I look at the families who arrive at Conway Court, I don't just see statistics. I see mothers and fathers doing their best in unimaginable circumstances, and children caught in the middle of a crisis they never caused - yet every day, I also see their resilience and determination to keep going."

Elaine Ellis, Accommodation Manager at Conway Court

Aaron's Story

Aaron's life turned upside down when he became the full-time carer for his two young children. With nowhere stable to live, the family spent weeks moving between friends' homes before being placed in a hotel by the Housing Executive.

He tried to make the hotel fun for his children, building duvet forts and decorating for Halloween, but the reality was tough. "The lack of basic facilities - a fridge, a microwave, or even adequate storage - took its toll." Aaron and his children spent over five weeks living in this hotel.

When they finally moved into Simon Community's Conway Court, things changed. "It felt like a lifeline," Aaron says. For the first time in weeks, he could cook proper meals, store food safely and give his children space to play.

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Providing the right support at the right time (Continued)

I dream of giving them a real home - a place where they can invite friends, celebrate birthdays, and feel like they belong. Until then, I hold on to the small wins - the support from Simon Community, the smiles of my children and the hope that soon we'll find a place to truly call home."

Aaron, Belfast

Youth homelessness is an increasing problem in Northern Ireland and last year one third of the people we supported with accommodation were between the ages of 18 and 25. Care leavers are a particular at-risk group and this year we provided housing and accommodation support for over 121 young people who had recently left care.

Youth Accommodation Services

- Our three specialist Youth Accommodation Services - two in Belfast and one in Coleraine - offer crucial support to young people. Across all our accommodation services, we supported 307 people under the age of 25.
- As part of this work, we partnered with the Belfast Health & Social Care Trust and the Housing Executive on a pilot scheme offering emergency beds for under-18s with nowhere safe to stay. Three young people were given immediate support through this scheme at one of our youth accommodation projects. Two were able to return home to family with the right help in place, while one continues to be supported in our service with a longer-term care plan.

Transition Service

- Simon Community's Transition Service supports young people known as separated children – those who arrive in Northern Ireland alone, often after long and difficult journeys. Many have faced loss, fear and uncertainty, reaching safety without family or friends, and having to navigate a new language, culture and unfamiliar systems for school, healthcare and housing.
- Over the past year, the Transition Service has provided safe accommodation and one-to-one support to nine separated children under 18 – four young women and five young men. Seven came from different regions across West Africa, and two from Syria. Each had fled violence, exploitation or modern slavery in search of safety and a chance to rebuild their lives.
- Our team helps them to settle into their new community, learn English, access education or training, and build the confidence to live more independently. Support is practical and personal – from cooking and budgeting to finding their way around Belfast or joining local activities. By working closely with partner organisations and listening to what matters most to the young people, the team helps them feel safe and connected in their new community.

Although our accommodation services are not designed as 'crash' facilities, the high demand for safe places to stay – especially during periods of severe weather - means we often provide emergency crash beds for those who would otherwise be forced to sleep on the streets. In 2024/25, we offered 73 crash bed placements to people with nowhere else to turn.

Our Wellbeing Service, funded by the National Lottery, provides one-to-one support, trauma care and help with managing substance use for people living in our temporary accommodation. We focus on the practical advice and tools that will improve mental health and overall wellbeing.

Over the year, 293 people took part in this service, attending 1,375 one-to-one sessions and 87 group sessions. To measure its impact, we used a wellbeing survey called the Warwick-Edinburgh Mental Wellbeing Scale (WEMWBS). Of the 231 people who completed it, 85% started with low wellbeing. By the end of the service, half reported a moderate level of wellbeing, compared with just 14% at the start. Overall, 78% of participants saw a real improvement in how they felt.

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Providing the right support at the right time (Continued)

David, 32, was living in one of our temporary accommodation services when he referred himself to the wellbeing team after an episode of self-harm. Struggling with suicidal thoughts, daily drinking and high stress, he wanted help to feel safer and more in control.

Through safety planning, relapse prevention and wellbeing activities, David developed healthier routines and engaged with external counselling and alcohol services. Despite setbacks, he has remained committed to change.

Most importantly, David is rebuilding relationships — including reconnecting with his daughter — and looking ahead with real hope for the future.

Belfast City Council's Complex Lives programme supports people with very complex needs, affected by chronic and repeat homelessness. Many face multiple, severe challenges and struggle to engage with traditional services. The project helps them access housing, addiction and mental health support, and wider healthcare services.

Through our involvement in Complex Lives, we work closely with partners such as PSNI, Northern Ireland Housing Executive, probation services and other homeless providers to provide intensive, tailored support. From April 2024 to March 2025, we helped 32 people through this programme, ensuring they had the practical tools they needed to stay connected and supported - including providing mobile phones to maintain contact with services, support workers and their families.

Opening Doors to Healthcare

Access to dental care is something many of us take for granted; but for people experiencing homelessness, it's often out of reach. This year, through a partnership with Dentaid and Bupa Dental, we were once again able to offer free dental check-ups and treatment at our frontline services. In total, 50 people were able to access this service.

Many of the people we support have gone without dental care for years. The Dentaid clinics give them access to treatment they would otherwise be unable to afford, helping relieve pain, protect their health, and make day-to-day life a little easier."

Frances Black, Accommodation Manager, Saintfield Road

In addition, through our partnership with Specsavers, we were able to offer free eye tests and prescription glasses to people using our homelessness services. Between April 2024 and March 2025, we held 16 pop-up eye care clinics across our services. A total of 82 people attended and 83% were found to have diminished eyesight – highlighting just how significant the gap in access is for people experiencing homelessness.

Working with Simon Community to deliver the clinics within the local services in our area has been one of the most eye opening, rewarding and humbling experiences of my career. Alongside my team, we have met some incredible people, from the managers of the Simon Community services to the people who haven't had access to eye care for many years."

Matthew McKenny, Specsavers Store Director, Park Centre, Belfast

The Power of Small Things

Sometimes, it's the small things that can mean the most. This year, we made sure that people arriving at our services felt welcomed, supported and cared for - right from the start.

Through the generosity of supporters and partners, we were able to provide:

- 100 food boxes kindly donated by food manufacturer Sysco, providing immediate support to people experiencing food insecurity.
- 290 welcome packs filled with essential food and toiletries, giving people a fresh start when arriving at our accommodation services.
- 100 wellbeing packs designed to support emotional and mental health.
- 525 Christmas hampers lovingly packed and distributed, bringing a little joy and celebration to the end of the year.
- 84 move on packs with those everyday essentials that we all need when moving into a home of our own.

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Offering Solutions to End Homelessness

A permanent home is the foundation for rebuilding lives. This year, 271 people supported by Simon Community were able to move on from homelessness into long-term accommodation - through social housing, private rentals, Simon Community's Creating Homes properties or other housing options. Behind each number is a person who no longer must live with the uncertainty of temporary accommodation but instead has the stability of a place of their own.

Our Housing Solutions Team played a key role in making this possible. They delivered more than 120 dedicated housing clinics, giving over 350 people focused support, guidance and resources to explore their options, plan next steps and take practical action towards a stable home. Our Deposit Scheme, which we referenced above in Prevention, also continues to play a vital role here. Removing the financial barrier of a deposit not only helps prevent homelessness but also opens the door for people to exit homelessness and access homes in the private rented sector.

Through Creating Homes we are directly increasing the supply of affordable, permanent housing for the people we support by purchasing properties and offering them to those facing homelessness. In 2024–25 we purchased 11 new properties and started 10 new tenancies, bringing the total portfolio to 30 homes by year-end. Creating Homes is a vital part of our long-term strategy, ensuring that people not only move out of homelessness but have a secure place to call their own for the future.

After caring for his mum through her dementia, Stuart's life changed dramatically when she passed away, and he was asked to leave the family home.

"My mental health had hit rock bottom... I was getting desperate and about to buy a tent to stay in a park," he says. A call to Simon Community's 24/7 helpline gave him a lifeline, and within days he moved into temporary accommodation in North Belfast.

With the support of his key worker Paddy, Stuart slowly began to rebuild his confidence and reconnect with friends and family.

"The best thing Simon Community ever did was lead me to become myself again... I never thought I was going to be the old Stuart. Now I am back to being me."

In May 2024, Stuart moved into his own Creating Homes property. "It has been absolutely perfect. Having an organisation as a landlord who knows what it's like for someone going through homelessness means you're not just a statistic." Now living independently with his cats, Stuart describes his home as his "forever home." For him, the difference is life-changing:

"If I hadn't phoned that helpline, I wouldn't be here today. Simon Community literally saved my life. I know it."

For young people leaving care, our Housing First for Youth programme provides a safety net before homelessness can take hold. This year, we supported 29 care-experienced young people, offering not just a guaranteed home but also 24/7 wraparound support. The impact has been clear: better health and wellbeing, stronger relationships and community ties, reduced substance use and a strong 86% tenancy sustainment rate. And the number of young people we supported grew by more than 60% this year.

We also laid the groundwork for a new pathway into our Creating Homes initiative, which will mean young people in the service can move into Simon Community-owned properties from next year.

Amy's journey with Simon Community began at 18, when she moved from a hospital where she spent four difficult years into her own home through the Housing First for Youth programme. The transition was daunting, but with 24/7 support from the team, Amy gradually gained confidence, overcame social anxiety, and began engaging in activities she never thought possible.

"Simon Community helped me so much with my confidence; they took me out to do activities – we did things I never would have done before," Amy reflects.

Today, she is planning to move closer to her family and return to college, proud of how far she has come and the independence she has built through Housing First.

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Develop, support and invest in our people

At Simon Community, we know that the strength of our organisation lies in people – the staff who show up every day to support others and the people with lived experience who help us shape and improve what we do. Investing in both is central to our work.

Meg has worked with people experiencing homelessness for nearly 20 years, beginning as a Support Worker.

Over the years, Meg has held various roles across Simon Community projects and is now the Activities Coordinator at Simon Community's Foyer, a temporary accommodation site for young people in Belfast. She organises workshops and group activities including baking, cooking, football and outings, all to support the young people's wellbeing, build connections and prepare them for the future.

"This role was meant to be. When I look around the room and see people enjoying themselves with smiles on their faces, I know my efforts have paid off. Seeing these young people succeed in independent living again is so rewarding.

One young man I worked with as a teenager is now in a happy relationship, another works at Queen's University and has five children. The good always outweighs the tough - you are making a difference, and the laughs surpass the tears."

Feedback from people with lived experience continues to show us what needs to change and where we can do better. This year it has helped us improve access to services, adapt our temporary accommodation and refine the support we provide. Earlier in this report we highlighted the changes at Laurel Lodge, Lisburn and the new women's service in South Belfast. Both are examples of how feedback from those we support has directly shaped what we do.

This year, our Housing Solutions team delivered the Renting Ready programme to 27 people living in our temporary accommodation services, helping them build the skills and confidence needed to manage a tenancy. Feedback from participants has helped refine the programme, making sure it stays practical and relevant to the challenges people face.

We are committed to continuously evolving our services to ensure people receive the right support at the right time. This year we conducted surveys across our accommodation and community services to understand the experiences of the people we support. The results were overwhelmingly positive: in accommodation services, 96% of respondents felt welcomed and supported by staff, and 92% felt their cultural differences were respected. In community services, 97.6% found it easy to access support, felt welcomed, and reported positive relationships with staff.

By continuing to involve the people who use our services in decisions about them, we can ensure that improvements are practical and rooted in real experience.

We are equally committed to supporting and developing our staff. Over the past year, we have developed our People Plan, a plan that prioritises recruitment, retention and the development of our organisational culture. Between April 2024 and March 2025, 20 colleagues took on new roles or promotions, demonstrating our commitment to growing talent from within.

Training and professional development has been a priority, ensuring colleagues have the skills and confidence to respond effectively to a wide range of challenges and provide high-quality, compassionate support. This includes preparing staff to act in life-threatening situations. Over the past year, staff across our accommodation services have responded to 81 overdoses. Thanks to their quick action and use of naloxone – a life-saving medication that reverses the effects of opioid overdose – lives have been saved. Every one of our frontline workers is trained to use naloxone, enabling them to act immediately in an emergency and hopefully save lives.

Wellbeing of our staff continues to be a major focus. Our first ever Wellbeing Week in January 2025 delivered 17 activities across 10 sites and online, with 65 staff taking part. The response was overwhelmingly positive: almost all participants said it encouraged them to prioritise their health and 93% agreed that Simon Community takes positive action on staff wellbeing. Initiatives like the Steps Challenge, which saw a number of colleagues clock up over 4 million steps in just four weeks, also gave staff space to focus on their wellbeing.

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Develop, support and invest in our people (Continued)

This commitment to wellbeing was recognised externally this year. We achieved Great Place to Work Certification™ in 2024, with 79% of staff saying Simon Community is a great place to work – 25% higher than the UK average. An overwhelming 90% of staff also stated that their work holds special meaning to them, beyond just a job.

We were delighted that our 'Simon Cares' strategy won the CIPD Award for Best Health and Wellbeing Initiative, celebrating our organisation-wide focus on staff wellbeing - from wellbeing rooms and laughter workshops to new support pathways.

Staff and people we support were also recognised at both the All-Ireland Chartered Institute of Housing Awards and the CO3 Awards in Belfast.

Finally, a special mention must go to Stuart Copeland, who was nominated for Housing Hero at the All-Ireland Chartered Institute of Housing Awards. Stuart recently moved from our North Belfast temporary accommodation service into a Creating Homes property and is using his lived experience to support others and champion change.

We already provide extensive support for colleagues with family and caring responsibilities, and this year we again proudly supported Belfast Pride, with a strong turnout from both staff and the people we support. Our Menopause Working Group is another step in the right direction. By talking openly about menopause and the impact it can have, we reduce stigma and build understanding. This is about fairness and respect - making sure colleagues have what they need to thrive at work and feel fully included as part of our team.

Finally, our board of trustees provides vital leadership, setting the direction and shaping the culture of our organisation. This year, we developed a Board Empowerment Framework – an important step in strengthening that leadership. The framework ensures our board has the knowledge, skills, and insight needed to guide the organisation with confidence, clarity, and purpose, enabling them to lead effectively and make a real impact on our mission.

Building a strong organisation for the future

At Simon Community, we know that delivering high-quality support today must go hand in hand with building a sustainable organisation for tomorrow. This means maintaining robust governance, using resources wisely, embracing innovation and strengthening our voice so we can challenge misconceptions about homelessness and drive meaningful change.

Sound governance and strong systems

During 2024/25, we successfully completed the fourth year of our five-year Internal Audit Strategy, including a review of HR management. We also advanced our IT and data capacity by appointing a new Managed Service Provider, upgrading our IT infrastructure to future-proof our systems and investing in INFORM, our client management system (CMS). These changes will support smarter decision-making, improve the support we can offer those who need our help and ensure we are equipped for emerging tools such as AI in the years ahead.

Raising awareness and building support

Established last year, the Growth & Engagement Directorate has continued its work to strengthen partnerships, increase support and raise awareness of homelessness.

A key milestone was the launch of our refreshed brand identity in partnership with Smarts Creative Agency. More than just a new look, the rebrand gave us a stronger, more modern voice that better reflects who we are and what we stand for. This year, the brand has been embedded across every aspect of our work - from digital and social platforms, to frontline materials, billboards, internal systems and organisational tools. It has strengthened how we communicate our purpose, connect with the people we support and engage the public in our work.

This year we also took important steps to strengthen how we connect with supporters and the wider public. Our new Open Door magazine was launched to keep donors updated on the impact of their support, while our Thank You Day in December gave us the chance to recognise and celebrate them. Supporters like Sisters of Mercy who have once again supported our work in Newry through a gift of £8,500.

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Building a strong organisation for the future (Continued)

At the same time, public events helped us raise both funds and awareness. In October, One Big Sleep Out 2024 brought together 150 participants - twice the number from the previous year - and doubled the income raised. Media partnerships and storytelling on the night extended the reach, highlighting that 1 in 33 people in Northern Ireland were experiencing homelessness at the time. In December, more than 400 people joined us at Carols at St Anne's Cathedral, a festive evening of music. Together, these activities helped us engage more people, raise vital funds and strengthen understanding of homelessness across Northern Ireland.

Partnership Spotlights:

We are hugely grateful to our corporate partners who stand alongside us. Their support and skills continue to help us expand services, prevent homelessness and raise vital awareness. Here are three examples from the past year:

- Now in its second year, our partnership with Lloyds Banking Group has contributed over £300,000 to support our work. This funding allowed us to deliver 112 housing clinics for 329 people experiencing homelessness, 40 tenancy deposits and the appointment of a dedicated housing officer within the team.
- Specsavers partnered with us by supporting our Creating Homes programme and providing headline sponsorship for our Carols at St Anne's events. As highlighted earlier in this report, they also brought eye and hearing clinics directly into our services - a practical example of how their support goes beyond funding and improves daily life for people experiencing homelessness.
- In December 2024, Little Wing restaurants donated £1 from every sale of two special menu items, raising £1,500 to support families over the winter. The campaign was a simple and effective way of raising vital support at Christmas and one we hope to scale up in 2025.

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The financial statements are presented in the standard format required by the Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) and cover the activities of Simon Community Northern Ireland and its subsidiary charity, Simon Community Creating Homes. The Statement of Financial Activities (SOFA) shows the gross income from all sources and the split of activity between restricted and unrestricted funds.

Given the nature and location of the Simon Community Northern Ireland operations, the charity is not significantly exposed to price risk or foreign exchange risk. Regarding liquidity risk, cash flow is actively managed to ensure the company has sufficient available funds for operations and planned expansions. Interest rate risk is not currently relevant in relation to funding requirements. Regarding credit risk, exposure to individual clients is reviewed.

Simon Community Northern Ireland annually reviews its reserves policy and the level of unrestricted reserves. In this context, unrestricted reserves are the total funds freely available to spend on any of the charity's purposes. This definition excludes restricted funds and funds designated for essential future spending, although holding such funds may influence the charity's reserve policy.

The trustees have adopted a risk-based approach to the assessment of the appropriate level of freely available reserves. This approach is based on an understanding of income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates.

The unrestricted reserves balance at 31 March 2025 was £4,494,802 of which £1,690,935 was freely available for the charity's purposes.

Within its unrestricted reserves, the charity has designated funds of £1,798,652 related to capital grants and a cyclical maintenance fund for the upkeep of client accommodation sites as well as designated funds towards capital projects and the purchase of properties to provide a home for clients who are ready to move into their own private rented property.

In 2021 an assessment of the level of free reserves that would be required to:

- maintain a quality service provision during any possible wind-up of the organisation;
- allow the orderly transition of services; and
- pay any financial liabilities,

was calculated at £898k. The board approved the placement of these 'required' reserves in an investment portfolio that could be accessed relatively quickly should a 'doomsday' scenario arise. Following a post year-end review, the board approved an increase in this amount to ensure it reflects the organisation's current and future needs.

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Risk Management

Simon Community's projects make a significant impact on the families and individuals who access our work, but they are not without risks. We follow robust risk management protocols, with oversight by the Audit & Risk Committee of the Board. The Corporate Risk Register is reviewed monthly by the Senior Management Team to assess departmental risks and key strategic risks are identified and shared for review by the Audit & Risk Committee and the board on a quarterly basis.

Here's a summary of key risks and measures taken to mitigate them during 2024/2025:

1. Workforce Capacity and Retention Risk

- **Risk:** Difficulty attracting and retaining staff.
- **Mitigation:** Competitive pay and benefits review extended night shift rota, wellbeing initiatives, improved induction and probation processes, and the launch of a career pathway and aspiring managers' programme.

2. Financial Sustainability Risk

- **Risk:** Insufficient unrestricted income and reliance on statutory funding.
- **Mitigation:** Growth & Engagement strategy, donor and legacy programmes, improved digital engagement, and strong contract management.

3. Safeguarding and Safety Risk

- **Risk:** Failure to keep clients, staff, and volunteers safe.
- **Mitigation:** Mandatory safeguarding training, designated safeguarding leads, trauma-informed practice development, and refreshed lone working policies.

4. Cybersecurity and IT Infrastructure Risk

- **Risk:** Cyber attack or loss of critical IT systems.
- **Mitigation:** Cyber insurance, multi-factor authentication, regular system updates, penetration testing, and transition to Azure cloud infrastructure.

5. Public Perception and Advocacy Risk

- **Risk:** Negative public perceptions of homelessness or Simon Community's work.
- **Mitigation:** Crisis comms training, storytelling strategy, media alerts, and a public perceptions poll.

6. Housing and Infrastructure Risk

- **Risk:** Inadequate infrastructure to support client needs.
- **Mitigation:** Expansion of Creating Homes, strategic engagement with NIHE, and identification of new properties for HF4Y.

A number of other risks considered by the board during the year included failure to protect the data we hold, non-compliance with key legislation and failure to maintain robust governance arrangements.

Business Continuity Planning

The organisation maintains a Business Continuity Plan to guide response in the event of significant business interruption. An annual test exercise is conducted, with lessons learned feeding into revisions of the plan to ensure it remains fit for purpose.

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

In 2025/2026, our focus will remain on delivering high-quality services that respond to the evolving needs of people experiencing homelessness. Strengthening quality standards across all our services continues to be a key priority – both in how we support people and how we manage the places they call home.

We will continue to invest in the development and improvement of our accommodation and services, with significant capital projects planned in Downpatrick and the refurbishment of The Foyer in Belfast. We will also launch a new women's-only service on Saintfield Road, providing safe and supportive accommodation while helping to shine a light on the issue of women's homelessness across Northern Ireland.

Our Creating Homes programme will continue to scale up, offering more people the chance to move into secure, affordable housing where they can rebuild their lives with stability and dignity. This work will be strengthened through new research, including a project into innovative affordable housing models. We will also launch our Adverse Childhood Experience & Adult Homelessness study at Stormont, and ensure young people's voices inform the NIHE Youth Homelessness Action Plan.

Embedding a trauma-informed approach remains central to our values – fostering a culture of compassion and respect for everyone we support. We will establish a Lived Experience Advisory Panel, ensuring people with firsthand experience of homelessness have a genuine voice in shaping our services and influencing wider change.

To better understand and demonstrate our impact, we will introduce a new Outcome Monitoring Tool across all services and use data insights to strengthen delivery and outcomes. Alongside this, we will explore public attitudes to homelessness through a national public perceptions poll and launch a more accessible and informative new website – creating an improved digital front door for anyone seeking support.

In Year 2 of our five-year strategy, we will continue to make our services stronger and ensure the people we support have a voice in shaping them. By providing safe homes, practical support, and opportunities to rebuild their lives, we will move step by step towards our goal of ending homelessness in Northern Ireland.

Structure, governance and management

Simon Community Northern Ireland is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The company is a registered charity with the Charity Commission for Northern Ireland, registration number, NIC102724.

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

Ms T McAreavey
Mr C Donaghy
Mr M O'Kane
Mr J O'Neill
Ms A Braden
Ms A McGregor
Mr D Templeton
Mr C Fegan
Mr D McAllister

The trustees have ultimate legal and financial responsibility for the affairs of Simon Community, although the management of the organisation is delegated to the staff, through the Chief Executive.

The trust deed allows for up to 12 trustees to be appointed. Trustees appointed to the board of directors may serve for a maximum of three consecutive fixed terms, and on the expiry of the third fixed term shall not be eligible for re-election.

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

All trustees give their time voluntarily and receive no benefits from Simon Community Northern Ireland. New trustees are recruited to the board of directors by identification of skills needed. The recruitment of new trustees is the responsibility of the board of directors who meet at least four times a year as appropriate. Simon Community has an induction programme for new Trustees as part of which they:

- receive a copy of the Trustees' Handbook
- are advised of their legal responsibilities and requirements in regard to the code of conduct and declaration of interests; and
- receive briefings from the Senior Leadership Team on strategic and operational challenges and priorities.

There are three sub-Committees of the board of trustees (Strategy & Sustainability, Audit & Risk and Quality Assurance & Improvement). The Committees report on progress of delivering the strategic and operational plans and make recommendations relating to them to the full board.

Senior Management Team

Jim Dennison CIHCM	Chief Executive
Kristen Hewitt	Director of Homelessness Services
Andrea McCooke	Director of HR & Organisational Development
Harriett Roberts	Director of Growth & Engagement
Áine Robinson FCA	Director of Finance & Business Support

Remuneration of Key Management Personnel

All staff remuneration is matched to the appropriate grade on Simon Community Northern Ireland's pay scale in advance of employment. Simon Community Northern Ireland had historically used the National Joint Council (NJC) scale for setting pay and remuneration, however, in recent years it has been impossible to continue to match the annual increments agreed by NJC and Simon Community Northern Ireland were either unable to award an annual increment or awarded a lower percentage within available financial resources. Simon Community periodically benchmarks its remuneration of posts against similar roles in the sector and wider labour market. Unless agreed in advance of employment, in exceptional circumstances, staff are appointed at the bottom of the scale with a step up to the next point on 1 April annually and only on completion of a successful probationary period.

Employee involvement

The charity's policy is to consult its workforce through partnership meetings with trade unions, team meetings and corporate briefings matters likely to affect employees' interests. Communication updates are issued to employees on a regular basis, which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the organisations performance.

Disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. All reasonable adjustments are made during the recruitment process. In the event of members of staff becoming disabled, every effort is made to ensure reasonable adjustments are made so that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

SIMON COMMUNITY NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees, who are also the directors of Simon Community Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' Report and the group financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the group and charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Mr J O'Neill
Trustee

17 November 2025

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Opinion

We have audited the financial statements of Simon Community Northern Ireland (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the consolidated statement of financial position, the charity statement of financial position, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

- 23 -

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44 (0)28 9260 7355
Fax: +44 (0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293



SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

17 November 2025

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory
Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

- 24 -

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44 (0)28 9260 7355
Fax: +44 (0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293



SIMON COMMUNITY NORTHERN IRELAND

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	922,443	1,056,569	1,979,012	1,216,785	776,309	1,993,094
Charitable activities	4	6,704,432	6,078,294	12,782,726	5,396,765	5,957,019	11,353,784
Other income	5	257,423	-	257,423	158,076	-	158,076
Total income		7,884,298	7,134,863	15,019,161	6,771,626	6,733,328	13,504,954
Expenditure on:							
Raising funds	6	550,975	-	550,975	449,221	-	449,221
Charitable activities	7	6,910,660	7,143,035	14,053,695	5,843,517	7,529,194	13,372,711
Total expenditure		7,461,635	7,143,035	14,604,670	6,292,738	7,529,194	13,821,932
Net gains on investments	12	44,538	-	44,538	1,006	-	1,006
Net incoming/(outgoing) resources before transfers		467,201	(8,172)	459,029	479,894	(795,866)	(315,972)
Gross transfers between funds		(348,921)	348,921	-	(330,264)	330,264	-
Net incoming/(outgoing) resources		118,280	340,749	459,029	149,630	(465,602)	(315,972)
Other recognised gains and losses							
Revaluation of tangible fixed assets		-	-	-	50,584	-	50,584
Net movement in funds		118,280	340,749	459,029	200,214	(465,602)	(265,388)
Fund balances at 1 April 2024		4,376,522	847,002	5,223,524	4,176,308	1,312,604	5,488,912
Fund balances at 31 March 2025		4,494,802	1,187,751	5,682,553	4,376,522	847,002	5,223,524

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

All income and expenditure derive from continuing activities.

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

SIMON COMMUNITY NORTHERN IRELAND

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		3,207,959		2,194,157
Investments	14		943,544		899,006
			<u>4,151,503</u>		<u>3,093,163</u>
Current assets					
Debtors	16	1,146,642		1,130,803	
Investments	15	1,572,363		1,055,663	
Cash at bank and in hand		4,113,272		2,728,145	
		<u>6,832,277</u>		<u>4,914,611</u>	
Creditors: amounts falling due within one year	17	(4,437,990)		(1,894,093)	
Net current assets			<u>2,394,287</u>		<u>3,020,518</u>
Total assets less current liabilities			<u>6,545,790</u>		<u>6,113,681</u>
Creditors: amounts falling due after more than one year	18		(863,237)		(890,157)
Net assets			<u>5,682,553</u>		<u>5,223,524</u>
Income funds					
Restricted funds	21		1,187,751		847,002
<u>Unrestricted funds</u>					
Designated funds:					
Revaluation reserve		516,862		522,583	
Other designated funds		1,281,790		962,716	
		<u>1,798,652</u>		<u>1,485,299</u>	
General unrestricted funds	22	2,696,150		2,891,223	
			<u>4,494,802</u>		<u>4,376,522</u>
			<u>5,682,553</u>		<u>5,223,524</u>

The financial statements were approved by the Trustees on 17 November 2025

Ms T McAreavey *Tara McAreavey*
Trustee

Mr J O'Neill
Trustee



Company registration number NI017466

SIMON COMMUNITY NORTHERN IRELAND

CHARITY STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,559,315		1,451,234
Investments	14		943,544		899,006
			<u>2,502,859</u>		<u>2,350,240</u>
Current assets					
Debtors	16	1,165,623		1,122,082	
Investments	15	1,572,363		1,055,663	
Cash at bank and in hand		3,908,226		1,990,979	
		<u>6,646,212</u>		<u>4,168,724</u>	
Creditors: amounts falling due within one year	17	(4,343,479)		(1,893,198)	
Net current assets			<u>2,302,733</u>		<u>2,275,526</u>
Total assets less current liabilities			<u>4,805,592</u>		<u>4,625,766</u>
Net assets			<u>4,805,592</u>		<u>4,625,766</u>
Income funds					
Restricted funds	21		276,024		237,159
<u>Unrestricted funds</u>					
Designated funds:					
Revaluation reserve		516,862		522,583	
Other designated funds		1,281,790		962,716	
		<u>1,798,652</u>		<u>1,485,299</u>	
General unrestricted funds	22	2,730,916		2,903,308	
			<u>4,529,568</u>		<u>4,388,607</u>
			<u>4,805,592</u>		<u>4,625,766</u>

The financial statements were approved by the Trustees on 17 November 2025

Ms T McAreavey
Trustee *Tara McAreavey*

Mr J O'Neill
Trustee

Company registration number NI017466



SIMON COMMUNITY NORTHERN IRELAND

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	31		2,778,237		38,719
Investing activities					
Purchase of tangible fixed assets		(1,133,833)		(775,061)	
Purchase of investments		-		(898,000)	
Investment income received		257,423		158,076	
Net cash used in investing activities			(876,410)		(1,514,985)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			1,901,827		(1,476,266)
Cash and cash equivalents at beginning of year			3,783,808		5,260,074
Cash and cash equivalents at end of year			<u>5,685,635</u>		<u>3,783,808</u>
Relating to:					
Cash at bank and in hand			4,113,272		2,728,145
Short term deposits included in current asset investments			<u>1,572,363</u>		<u>1,055,663</u>

SIMON COMMUNITY NORTHERN IRELAND

CHARITY STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	31		2,436,142		64,888
Investing activities					
Purchase of tangible fixed assets		(196,026)		(24,891)	
Purchase of investments		-		(898,000)	
Purchase of current asset investments		(516,700)		(1,055,663)	
Investment income received		193,831		144,556	
Net cash used in investing activities			(518,895)		(1,833,998)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			1,917,247		(1,769,110)
Cash and cash equivalents at beginning of year			1,990,979		3,760,089
Cash and cash equivalents at end of year			<u>3,908,226</u>		<u>1,990,979</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Simon Community Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 17 Bedford Street, Belfast, BT2 7GP.

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include certain investments and financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements consolidate the accounts of Simon Community Northern Ireland and its subsidiary undertaking, Simon Community Creating Homes.

The charity is the sole member of Simon Community Creating Homes, a charitable company registered in Northern Ireland that was incorporated on 13 June 2022.

The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

The income and expenditure account for the year dealt with in the accounts of the charity was net income of £179,826 (2024 - net expenditure of £261,814).

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise capital grants that have been expended for their restricted purpose and have been transferred to unrestricted funds. Such designated funds are then released to general funds over the related assets useful life.

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

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.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

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.

Donated goods for resale in charity shops are included as income in the period the goods are sold. No amounts are included in the financial statements for services donated by volunteers.

Revenue grants are credited to incoming resources in the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related asset's useful life.

Rental income is recognised evenly over the period to which it relates.

Investment income is included in the Statement of Financial Activities when receivable.

Income for accommodation and support charges is received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Services Trusts for the provision of accommodation to homeless people. This is included in the Statement of Financial Activities when receivable.

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. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fundraising costs include the salaries, direct expenditure and overhead costs of staff who promote fundraising, including events and mailings.

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

Governance costs includes those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

Tangible fixed assets costing more than £1,500 are capitalised and included at purchase cost, together with any incidental costs of acquisition.

Freehold properties are carried at their revalued amounts being fair value at the date of valuation less subsequent depreciation and impairment losses. Revaluations are performed by professional qualified valuers with sufficient regularity to ensure that the carrying amounts do not differ materially from those that would be determined using fair values at the end of each reporting date. Any accumulated depreciation at the date of revaluation is eliminated against the carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Any revaluation increase is transferred to the revaluation reserve. Where a property accumulates a deficit thus exceeding any previous revaluation surpluses, it is recognised as expenditure in the Statement of Financial Activities. Any reversal of such a deficit is recognised in the Statement of Financial Activities as a reduction in expenditure.

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
Property improvements	2% straight line/over lease term
House equipment	20% & 50% straight line
Office equipment	20, 25 & 50% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.10 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.

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Property valuations

The charity applies a policy of carrying land and buildings at valuation and professional revaluations are carried out as often as is deemed necessary. Deciding on the frequency of the valuations requires judgement and the valuations involve assumptions and estimation uncertainty regarding market conditions.

Land and buildings were most recently revalued during the year ended 31 March 2024, resulting in a revaluation gain of £51k. Any additions since the date of last valuation are carried at cost.

Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on interpretation of the grants and donations received.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total Unrestricted funds general 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	813,810	-	813,810	833,709	-	833,709
Legacies receivable	95,813	-	95,813	335,043	-	335,043
Grants	12,820	1,056,569	1,069,389	48,033	776,309	824,342
	<u>922,443</u>	<u>1,056,569</u>	<u>1,979,012</u>	<u>1,216,785</u>	<u>776,309</u>	<u>1,993,094</u>
Grants receivable for core activities						
Northern Ireland Housing Executive	-	341,547	341,547	-	326,378	326,378
Public Health Agency	-	228,137	228,137	-	222,166	222,166
Other grants	12,820	486,885	499,705	48,033	227,765	275,798
	<u>12,820</u>	<u>1,056,569</u>	<u>1,069,389</u>	<u>48,033</u>	<u>776,309</u>	<u>824,342</u>

4 Charitable activities

	Accomm. and support charges 2025 £	Accomm. and support charges 2024 £
Services provided under funding agreement	<u>12,782,726</u>	<u>11,353,784</u>
Analysis by fund		
Unrestricted funds - general	6,704,432	5,396,765
Restricted funds	6,078,294	5,957,019
	<u>12,782,726</u>	<u>11,353,784</u>
Performance related grants		
Supporting People	6,078,294	5,957,019
Accommodation and Community Support Services	5,059,310	4,105,929
Health and Social Care Trust	1,645,122	1,290,836
	<u>12,782,726</u>	<u>11,353,784</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Other income

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Rental income	127,103	90,402
Bank interest	66,728	54,154
Creating Homes income	63,592	13,520
	<u>257,423</u>	<u>158,076</u>

6 Raising funds

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
<u>Fundraising and publicity</u>		
Fundraising	343,709	277,497
Support costs	207,266	171,724
	<u>550,975</u>	<u>449,221</u>
Fundraising and publicity	<u>550,975</u>	<u>449,221</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	Influencing policy & practice 2025 £	Accommodation based support 2025 £	Homelessness Prevention 2025 £	Harm reduction 2025 £	Total 2025 £	Total 2024 £
Staff costs	-	9,010,935	303,941	208,250	9,523,126	8,354,901
Depreciation and impairment	-	120,033	-	-	120,033	108,361
Projects	-	2,504,281	-	-	2,504,281	2,825,216
Supporting People recovery	-	-	-	-	-	314,770
	-	11,635,249	303,941	208,250	12,147,440	11,603,248
Share of support costs (see note 8)	187,268	1,468,283	46,032	31,836	1,733,419	1,608,481
Share of governance costs (see note 8)	-	172,836	-	-	172,836	160,982
	187,268	13,276,368	349,973	240,086	14,053,695	13,372,711
Analysis by fund						
Unrestricted funds - general	187,268	6,703,017	8,426	11,949	6,910,660	5,843,517
Restricted funds	-	6,573,351	341,547	228,137	7,143,035	7,529,194
	187,268	13,276,368	349,973	240,086	14,053,695	13,372,711

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Homelessness services	251,514	18,230	269,744	239,902	18,730	258,632
Human resources	450,762	9,199	459,961	457,130	9,329	466,459
Finance	449,183	80,758	529,941	405,552	77,128	482,680
Communications	247,501	9,900	257,401	192,140	7,686	199,826
IT	215,510	-	215,510	193,973	-	193,973
Development	99,119	11,013	110,132	97,141	10,793	107,934
Property	150,549	16,057	166,606	140,973	14,994	155,967
Central accommodation and support services	76,547	-	76,547	53,394	-	53,394
Fundraising	-	9,664	9,664	-	7,322	7,322
Audit fees	-	18,015	18,015	-	15,000	15,000
	<u>1,940,685</u>	<u>172,836</u>	<u>2,113,521</u>	<u>1,780,205</u>	<u>160,982</u>	<u>1,941,187</u>
Analysed between						
Fundraising	207,266	-	207,266	171,724	-	171,724
Charitable activities	1,733,419	172,836	1,906,255	1,608,481	160,982	1,769,463
	<u>1,940,685</u>	<u>172,836</u>	<u>2,113,521</u>	<u>1,780,205</u>	<u>160,982</u>	<u>1,941,187</u>

Governance costs includes payments to the auditors of £7,750 (2024- £6,050) for the audit of the charity financial statements.

9 Trustees

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

10 Taxation

The Charity is recognised as such by HM Revenue and Customs and is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the Charity's primary objectives, if these profits or surpluses are applied solely for charitable purposes.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Finance	6	6
SMT	5	5
HROD	7	8
Property	6	6
Executive Support	1	2
ICT	4	3
Communications	4	2
Income Generation	7	5
Homelessness Services	283	274
	<hr/>	<hr/>
Total	323	311
	<hr/> <hr/>	<hr/> <hr/>

Employment costs

	2025	2024
	£	£
Wages and salaries	8,529,100	7,530,053
Social security costs	754,678	609,257
Other pension costs	239,348	215,591
	<hr/>	<hr/>
	9,523,126	8,354,901
	<hr/> <hr/>	<hr/> <hr/>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£60,001 - £70,000	-	2
£70,001 - £80,000	4	-
£80,001 - £90,000	-	2
£90,001 - £100,000	1	-
	<hr/>	<hr/>

12 Net gains/(losses) on investments

	Unrestricted	Unrestricted
	funds	funds
	general	general
	2025	2024
	£	£
Gain from revaluation of investments	44,538	1,006
	<hr/> <hr/>	<hr/> <hr/>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

Group	Freehold land and buildings £	Property improvements £	House equipment £	Office equipment £	Motor vehicles £	Total £
Cost or valuation						
At 1 April 2024	2,005,971	141,889	319,989	261,257	6,000	2,735,106
Additions	859,501	-	169,393	104,939	-	1,133,833
Disposals	-	(37,952)	-	-	-	(37,952)
At 31 March 2025	<u>2,865,472</u>	<u>103,937</u>	<u>489,382</u>	<u>366,196</u>	<u>6,000</u>	<u>3,830,987</u>
Depreciation and impairment						
At 1 April 2024	18,547	90,259	175,929	250,212	6,000	540,947
Depreciation charged in the year	44,769	4,187	63,073	8,004	-	120,033
Eliminated in respect of disposals	-	(37,952)	-	-	-	(37,952)
At 31 March 2025	<u>63,316</u>	<u>56,494</u>	<u>239,002</u>	<u>258,216</u>	<u>6,000</u>	<u>623,028</u>
Carrying amount						
At 31 March 2025	<u>2,802,156</u>	<u>47,443</u>	<u>250,380</u>	<u>107,980</u>	<u>-</u>	<u>3,207,959</u>
At 31 March 2024	<u>1,987,423</u>	<u>51,630</u>	<u>144,059</u>	<u>11,045</u>	<u>-</u>	<u>2,194,157</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets (Continued)

Charity	Freehold land and buildings £	Property improvements £	House equipment £	Office equipment £	Motor vehicles £	Total £
Cost or valuation						
At 1 April 2024	1,292,458	141,889	283,331	261,257	6,000	1,984,935
Additions	-	-	91,087	104,939	-	196,026
Disposals	-	(37,952)	-	-	-	(37,952)
At 31 March 2025	1,292,458	103,937	374,418	366,196	6,000	2,143,009
Depreciation and impairment						
At 1 April 2024	12,791	90,259	174,438	250,212	6,000	533,700
Depreciation charged in the year	25,849	4,187	49,906	8,004	-	87,946
Eliminated in respect of disposals	-	(37,952)	-	-	-	(37,952)
At 31 March 2025	38,640	56,494	224,344	258,216	6,000	583,694
Carrying amount						
At 31 March 2025	1,253,818	47,443	150,074	107,980	-	1,559,315
At 31 March 2024	1,279,667	51,630	108,893	11,045	-	1,451,235

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets (Continued)

Land and buildings were revalued in January 2024 by independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties. Additions since the date of last valuation are carried at cost.

Group

Freehold land and buildings with a carrying amount of £2,077,312 have been pledged to secure borrowings of the group.

As 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £2,285,294.

Charity

Freehold land and buildings with a carrying amount of £528,974 have been pledged to secure borrowings of the group.

At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £736,956.

The revaluation surplus is carried within the revaluation reserve, which is part of the charity' and groups unrestricted funds.

14 Fixed asset investments

	Listed investments £
Group and charity	
Cost or valuation	
At 1 April 2024	899,006
Valuation changes	44,538
At 31 March 2025	<u>943,544</u>
Carrying amount	
At 31 March 2025	<u>943,544</u>
At 31 March 2024	<u>899,006</u>

15 Current asset investments

	2025 £	2024 £
Unlisted investments	<u>1,572,363</u>	<u>1,055,663</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Group		
Trade debtors	753,142	572,792
Other debtors	115,632	247,375
Prepayments and accrued income	277,868	310,636
	<u>1,146,642</u>	<u>1,130,803</u>
Charity		
Trade debtors	746,595	572,147
Amounts owed by subsidiary undertakings	27,011	-
Other debtors	115,632	239,299
Prepayments and accrued income	276,385	310,636
	<u>1,165,623</u>	<u>1,122,082</u>

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Group		
Borrowings	71,429	-
Other taxation and social security	362,014	209,923
Deferred income	20,000	20,000
Trade creditors	998,552	741,604
Other creditors	2,026,410	3,086
Accruals and deferred income	959,585	919,480
	<u>4,437,990</u>	<u>1,894,093</u>
Charity		
Other taxation and social security	362,014	209,923
Deferred income	20,000	20,000
Trade creditors	991,531	741,604
Amounts owed to subsidiary undertakings	-	537
Other creditors	2,026,410	3,086
Accruals and deferred income	943,524	918,048
	<u>4,343,479</u>	<u>1,893,198</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Creditors: amounts falling due within one year (Continued)

At 31 March 2025, other creditors includes £2,000,000 held by Simon Community NI on behalf of Simon Community Creating Homes. The amount was received from the Department for Communities and is held in a dedicated interest-bearing deposit account. Following the year end, £800,000 of the funds have been transferred to Simon Community Creating Homes and formalised under the terms of a loan agreement that was signed after the year end. The remainder will be transferred in due course and is and is subject to approval of an annual business plan by the Department. The funds may not be expended, charged, or transferred except in accordance with the terms of the agreement.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Creditors: amounts falling due after more than one year

	2025 £	2024 £
Group		
Borrowings	863,237	890,157
	<u>863,237</u>	<u>890,157</u>

19 Loans and overdrafts

	2025 £	2024 £
Group		
Other loans	934,666	890,157
	<u>934,666</u>	<u>890,157</u>
Payable within one year	71,429	-
Payable after one year	863,237	890,157
	<u>863,237</u>	<u>890,157</u>

Amounts included above which fall due after five years:

Payable by instalments	609,955	636,876
	<u>609,955</u>	<u>636,876</u>

The long-term loans are secured by fixed charges over specific properties of the group and a floating charge in respect of all the assets of Simon Community Creating Homes.

In accordance with FRS 102 the loan has been recognised at the net present value of the future repayments at a notional interest rate charge of 5%.

20 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £239,348 (2024 - £215,591).

Contributions totalling £54,812 (2024 - £41,424) were payable to the fund at the balance sheet date.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

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

	Movement in funds				Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£	£
Group									
Homeless prevention	-	326,378	(397,404)	71,026	-	341,547	(341,547)	-	-
Accommodation and support	314,770	5,957,019	(6,531,027)	259,238	-	6,078,294	(6,080,823)	2,529	-
Harm reduction	-	222,166	(209,785)	-	12,381	228,137	(228,137)	-	12,381
Other grants	345,603	227,766	(348,591)	-	224,778	486,885	(448,020)	-	263,643
Creating Homes	652,231	-	(42,388)	-	609,843	-	(44,508)	346,392	911,727
	<u>1,312,604</u>	<u>6,733,329</u>	<u>(7,529,195)</u>	<u>330,264</u>	<u>847,002</u>	<u>7,134,863</u>	<u>(7,143,035)</u>	<u>348,921</u>	<u>1,187,751</u>
Charity									
Homeless prevention	-	326,378	(397,404)	71,026	-	341,547	(341,547)	-	-
Accommodation and support	314,770	5,957,019	(6,531,027)	259,238	-	6,078,294	(6,080,823)	2,529	-
Harm reduction	-	222,166	(209,785)	-	12,381	228,137	(228,137)	-	12,381
Other grants	345,603	227,766	(348,591)	-	224,778	486,885	(448,020)	-	263,643
	<u>660,373</u>	<u>6,733,329</u>	<u>(7,486,807)</u>	<u>330,264</u>	<u>237,159</u>	<u>7,134,863</u>	<u>(7,098,527)</u>	<u>2,529</u>	<u>276,024</u>

See note 24 for explanatory notes to the funds.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Designated funds

The income funds of the group and charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Balance at 1 April 2024	Incoming resources	Movement in funds			Balance at 31 March 2025
	Balance at 1 April 2023	Incoming resources	Resources expended	Revaluations, gains and losses			Resources expended	Transfers	Revaluations, gains and losses	
	£	£	£	£	£	£	£	£	£	£
Capital grant	164,675	-	(17,022)	-	147,653	-	(17,022)	-	-	130,631
Cyclical maintenance fund	1,610	59,800	(13,739)	-	47,671	59,800	(18,312)	-	-	89,159
Revaluation reserve	471,999	-	-	50,584	522,583	-	-	-	(5,721)	516,862
Capital projects	400,000	-	-	-	400,000	-	-	(400,000)	-	-
Creating homes	229,953	174,097	(36,658)	-	367,392	-	-	(326,392)	-	41,000
Property development	-	-	-	-	-	-	-	162,000	-	162,000
Lloyds	-	-	-	-	-	-	-	31,000	-	31,000
Sustainability fund	-	-	-	-	-	-	-	828,000	-	828,000
	<u>1,268,237</u>	<u>233,897</u>	<u>(67,419)</u>	<u>50,584</u>	<u>1,485,299</u>	<u>59,800</u>	<u>(35,334)</u>	<u>294,608</u>	<u>(5,721)</u>	<u>1,798,652</u>

See note 24 for explanatory notes to the funds.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Group						
Fund balances at 31 March 2025 are represented by:						
Tangible assets	1,652,708	1,555,251	3,207,959	1,451,234	742,923	2,194,157
Investments	943,544	-	943,544	899,006	-	899,006
Current assets/(liabilities)	1,898,550	495,737	2,394,287	2,026,282	994,236	3,020,518
Long term liabilities	-	(863,237)	(863,237)	-	(890,157)	(890,157)
	<u>4,494,802</u>	<u>1,187,751</u>	<u>5,682,553</u>	<u>4,376,522</u>	<u>847,002</u>	<u>5,223,524</u>
Charity						
Fund balances at 31 March 2025 are represented by:						
Tangible assets	1,559,315	-	1,559,315	1,451,234	-	1,451,234
Investments	943,544	-	943,544	899,006	-	899,006
Current assets/(liabilities)	2,026,709	276,024	2,302,733	2,038,367	237,159	2,275,526
	<u>4,529,568</u>	<u>276,024</u>	<u>4,805,592</u>	<u>4,388,607</u>	<u>237,159</u>	<u>4,625,766</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

24 Explanatory note to the funds

Unrestricted funds

Designated funds

Grants received to fund capital expenditure are transferred to unrestricted funds from restricted funds when the expenditure is made and then released from designated to general funds over the related assets' useful life.

Capital projects relates to funds that had been designated towards future development in the Downpatrick area. During the year, the designated fund previously set aside was no longer required for this purpose and have been redesignated.

Creating homes relates to funds that have been designated for the purchase of properties to house clients who are tenancy ready to move from supported living into their own private rented property.

Property development relates to funds that have been designated towards future development of 259 Antrim Rd.

Lloyds relates to funds that have been designated to advance sustainable housing solutions for those experiencing homelessness.

Sustainability fund relates to funds that have been designated to support the organisation's commitment to paying staff remuneration that supports recruitment, retention and staff wellbeing.

Restricted funds

Homeless prevention

This programme:

- Involves creating local community homeless task group and working with existing youth and community groups to develop homelessness prevention strategies
- Works in response to local need and finds solutions to addressing homelessness locally
- Promotes awareness and educates local service providers such as teachers on homelessness issues
- Promotes holistic support of those more vulnerable people in our communities through partnership working with local communities and agencies.

Accommodation and support

Received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Care Trusts for the provision of accommodation and housing related support services.

Harm reduction

This service aims to assist homeless substance abusers to reduce the harm associated with drug and/or alcohol abuse while they are living in a Simon Community Northern Ireland project as well as continuing that support when they move back into the community. It is funded by the Public Health Agency.

Other grants

Other grants and donations which support the work of the Charity in both accommodation and community-based support.

Creating Homes

This represents funds held by the subsidiary charity, Simon Community Creating Homes.

Transfers

Transfers have been made from general funds to cover deficits incurred in restricted funds. In addition, a donation of funds from the parent charity to the subsidiary charity has been recorded as a transfer from general funds to restricted funds in the group accounts.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

25 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the charity fails to comply with the terms of the Letter of Offer.

26 Operating lease commitments

At the reporting end date the group and charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	2,193	26,928
Between two and five years	5,382	-
	<u>7,575</u>	<u>26,928</u>

27 Contingent assets

During a prior year the charity became aware that it had entitlement to a legacy. Part of the legacy has been received and recognised within income for the current and prior year. The amount of the charity's remaining entitlement to the legacy is uncertain but is currently estimated to be around £514k. The final amount is dependent on the realised value of the assets held in the donor's estate and, as such, has not been recognised in these financial statements.

28 Events after the reporting date

Following the year end Simon Community Northern Ireland transferred ownership of eight properties, with a combined carrying value of £688,435, to Simon Community Creating Homes by way of a gift. This transaction will be reflected in the next set of financial statements for both entities. There is no impact on the consolidated financial position.

29 Related party transactions

Remuneration of key management personnel

The charity considers its key management personnel comprise the Chief Executive, the Director of Homelessness Services, the Director of Finance and Business Support, the Director of HR and Organisational Development and the Director of Growth and Engagement. The total remuneration for key management personnel is as follows:

	2025 £	2024 £
Aggregate compensation	<u>395,891</u>	<u>336,896</u>

The charity was under the control of the Board of Directors throughout the current and previous period. There are no material related party transactions or balances during either year or at either year end such as are required to be disclosed.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

30 Subsidiaries

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Simon Community Creating Homes	Northern Ireland	Charitable	Membership	100.00	

31 Cash generated from operations

	2025 £	2024 £
Group		
Surplus for the year	459,029	(315,972)
Adjustments for:		
Investment income recognised in statement of financial activities	(257,423)	(158,076)
Fair value gains and losses on investments	(44,538)	(1,006)
Depreciation and impairment of tangible fixed assets	120,033	108,361
Movements in working capital:		
(Increase) in debtors	(15,840)	(233,838)
Increase in creditors	2,516,976	639,250
Cash generated from operations	<u>2,778,237</u>	<u>38,719</u>
Charity		
Surplus for the year	179,826	(261,814)
Adjustments for:		
Investment income recognised in statement of financial activities	(193,831)	(144,556)
Fair value gains and losses on investments	(44,538)	(1,006)
Depreciation and impairment of tangible fixed assets	87,946	101,113
Movements in working capital:		
(Increase) in debtors	(43,542)	(225,116)
Increase in creditors	2,450,281	596,267
Cash generated from operations	<u>2,436,142</u>	<u>64,888</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

32 Analysis of changes in net funds

	At 1 April 2024	Cash flows	Non-cash movements	At 31 March 2025
	£	£	£	£
Group				
Cash at bank and in hand	2,728,145	1,385,127	-	4,113,272
Cash equivalents	1,055,663	516,700	-	1,572,363
	<u>3,783,808</u>	<u>1,901,827</u>	<u>-</u>	<u>5,685,635</u>
Loans falling due within one year	-	-	(71,429)	(71,429)
Loans falling due after more than one year	(890,157)	-	26,920	(863,237)
	<u>2,893,651</u>	<u>1,901,827</u>	<u>(44,509)</u>	<u>4,750,969</u>

Charity

The charity had no material debt during the year.

Simon Community Northern Ireland

Northern Ireland - Charity number 102724

Accounts

Annual Report

2023 – 2024

simon 
community
Ending Homelessness



Contents

Easton's Story	04	Looking to the future - Doing Things Differently	24
Foreword from our Chair, Joe O'Neill	05	Alex's Story	26
A review of the year, Jim Dennison, Chief Executive	06	Structure, Governance and Management	27
Who is Simon Community?	07	Risk	29
Key Impact at a glance	10	Statutory Disclosures	30
The people we helped this year	11	Financial Review 2023/2024	32
Eoin's Story	12	Financial Statements	33
Alister's Story	13	Independent auditor's report	33
Strategic Objective 1: To prevent homelessness	14	Statement of financial activities	37
Strategic Objective 2: To provide the right support at the right time for those who become homeless	16	Statement of financial position	38
Strategic Objective 3: To offer options and solutions to end homelessness	18	Charity Statement of Financial Position	39
Strategic Objective 4: To develop, support and invest in our staff and volunteers	20	Statement of cash flows	40
		Notes to the financial statements	41

Easton's Story

At just 18, Easton faced a family breakdown that impacted his mental health, forcing him to leave home and live in his car while still attending school. After a brief stay on a friend's sofa, he found support at Simon Community's Foyer in Belfast, a temporary accommodation service for young people under 25 years old.

Initially shy and isolated, Easton gradually began engaging with those around him, accessing mental health support and building up his confidence. Now 20, Easton is the Foyer's client representative, and is focused on securing his own place and a stable job for the future.

“

I'm thankful for the Simon Community for being there to give me somewhere to live while I look for my own place.

I have met so many good people while living here, both staff and clients alike that I am glad to have met. The staff in the Foyer are an amazing group who have helped and supported me so much. From helping me while in my darkest period to growing as a person.

Before I moved here, I was quiet and shy but now I am the client rep of the Foyer, doing things I wouldn't have even thought I could achieve two years ago.

”



Foreword

from our Chair, Joe O'Neill



In my Foreword to last year's accounts - my first as Chair of Simon Community - I reflected on my priorities for the early part of my term in office which were:

- to challenge and support the organisation to do more for those that depend upon our services
- to help develop and deliver our strategic priorities for the next 5 years
- to ensure that the Board has the right people with the right experience providing the right stewardship at the right time.

Reflecting one year on and I am delighted with the progress we have made. Given the passion, dedication, and expertise of the Simon team, I was always confident in our ability to respond to these priorities. Unfortunately, what was far less predictable, was how dramatically the homelessness crisis would continue to escalate, even as the team worked so hard to address these priorities.

In our extensive discussions in 2023/24 on our new five year Strategic Plan, we quickly concluded that we were preparing for both a homelessness crisis and emergency. Our research, the first of its kind in the sector, uncovered the true scale of homelessness in Northern Ireland, revealing that 1 in 34 people meet the official definition of homelessness.

Against this shocking context we developed our new Strategic Plan with a renewed commitment. We must not only provide every opportunity for people in our temporary accommodation to be able to move on to their own homes, but we must also develop a plan which would meaningfully prevent many from falling into homelessness in the first place.

I was particularly pleased with how the organisation challenged the very fundamentals of its purpose, vision and strategic priorities in setting the new strategy and the widespread consultation it undertook with all of its stakeholders.

Most importantly it was crucial to get the views, experiences and insights of our clients. Their plea for the organisation to be their voice and advocate became a shining star for our strategy.

Our extensive consultation also included as many of our staff as possible, our Housing Association partners, the NI Housing Executive, Health and Social Care Trusts and, of course, the Board itself.

Recognising the challenging and deteriorating homelessness environment, we were determined to achieve immediate impact with our new strategy and it was particularly encouraging to see how many of our valued stakeholders turned out in the Ulster Museum on 1st March 2024 for the strategy launch.

What has been particularly rewarding for me as Chair has been to see how the Team at Simon, under the passionate and expert leadership of our Chief Executive, Jim Dennison, and the Senior Management Team, have successfully ensured that the scale of the homelessness emergency remains a focus of public attention, rather than fading away as a short-lived headline from a strategy launch.

For our part my Board colleagues and I are delighted with the early progress being made against the strategy but we remain acutely aware of the challenges we will face over the years to come.

I would like to both congratulate and thank the wonderful staff and volunteers at Simon Community for their unwavering commitment and hard work in 2023/24 to deliver our charitable objectives and who care so passionately about our clients and their wellbeing.

I would also like to thank my fellow Board members for their support and contribution during the year. Developing a new strategy requires significant additional time and commitment from our Board of Trustees, and I very much appreciated how each and every trustee responded.

As we look ahead, I'm confident that we are ready to face the upcoming challenges and make a real impact on homelessness in Northern Ireland. Together, we will work towards a future where everyone has a place to call home.

Joe O'Neill
Chair



A review of the year

Jim Dennison, Chief Executive



It's really difficult to capture the breadth and depth of the work Simon Community does in a short document, but this report aims to do just that. It will draw out the different ways we support people who need help because they have no home to call their own. It describes the demand for services and what we're doing to fulfil our mission and vision of ending homelessness and, in doing so, helping to create a society where everyone has a place to call home.

Peppered through this document are real life stories. I thank Easton, Eoin, Alister and Alex for letting us share their stories. It's easy to get lost in numbers and statistics when we talk about homelessness, but it's vitally important to understand that behind every number there's a person - someone who has either experienced homelessness or is at risk of it. Someone who, with the right help at the right time, could free themselves from homelessness and have a safe, secure and affordable home of their own.

Homelessness is happening all around us, and at a greater rate than ever before. The stories in this document give a snapshot of real lives and struggles, but also real hopes and aspirations.

The demand for our services has never been greater, and it continues to grow. We took nearly 18,000 calls for people needing help during the year. On average, that's a call every 29 minutes, 365 days a year. The demand is relentless but I'm proud to say that we end homelessness for people every day. We couldn't do it without support which is why it is important for me to thank all of the individuals and organisations who contribute either their time or money to help people who need it. And, whilst it has been a challenging year, the resilience and the tenacity shown by my colleagues right across the organisation is remarkable.

They work hard, they are committed and they are truly making a difference. For that, I am very grateful. It's right and appropriate that we celebrate the countless times in which we have helped people to end their homelessness this year. And I'm really pleased that this document also reflects some of our award winning services, services which include our homelessness prevention work, new homelessness solutions and other key elements of our work.

As the calendar closed on 2023, we learned that a staggering 55,500 people were deemed legally homeless across Northern Ireland. The future will hold some very real challenges for our charity and we could not lose sight of these challenges as we began to think about our strategy for the next five years. Our new strategy document, which we entitled *'Doing Things Differently'*, sets out how we will develop existing services and deliver new ones to support more people than ever before. I'm pleased to say that we officially launched that document in March 2024 and have entered the new financial year with a rejuvenated purpose and vigour.

Jim Dennison
CEO

Who is Simon Community?

Founded in 1971, Simon Community was set up to provide a soup run for rough sleepers across Belfast City Centre. Over 50 years later, Simon Community has grown to become Northern Ireland's largest homeless organisation. We work in every corner of NI, providing a range of services that support people experiencing homelessness.

In the past five years - from Coleraine to Armagh, from Lisburn to Derry - we have provided one million nights of accommodation or support for people with nowhere else to go. But we don't just focus on finding people a bed for the night. We provide support that makes a lasting difference: addressing mental health, trauma and addiction issues, and helping to find a permanent place to live.



Our Vision:

A society where everyone has a home.



Our Mission:

To end homelessness for people who need our help.



Our Values:

These values will inspire and challenge us as an organisation.



We are non-judgmental



We exist to support our clients and meet their needs



We are trustworthy and focused on ending homelessness



We are dedicated to the people we support

“
*It is more than
just a room, at
Simon Community
you are never
alone.*”



Key Impact at a glance

Last year, Simon Community helped thousands of people facing homelessness across Northern Ireland.

We provided vital support to those experiencing homelessness through temporary accommodation and essential services.

We focused on supporting those most at risk of homelessness, preventing it before it starts.

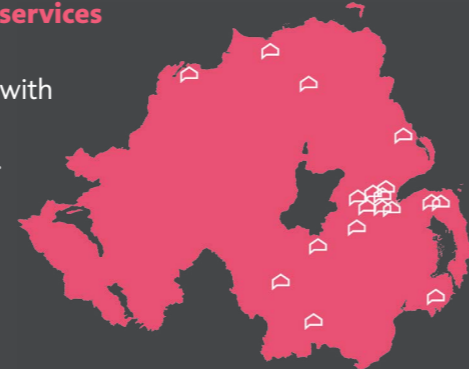
And for many families and individuals, we ended homelessness, breaking the cycle and creating a legacy for generations to come.

17,915

calls for help were made to our freephone support line.

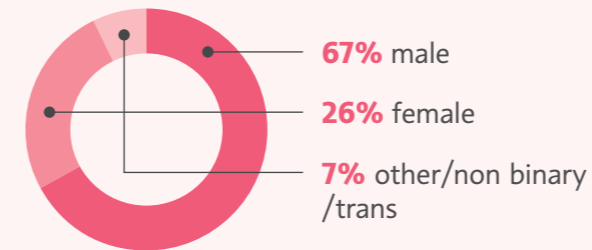
21 accommodation services

across NI with a total of 464 beds.



The people we helped this year

Of the people we supported:



34% were under age of 25

45% needed support with their mental health

26% needed help with their physical health

32% were supported with budgeting/benefits

1,086

people were helped through our accommodation sites or support services.

653

people were able to stay in our temporary accommodation sites across Northern Ireland.

173

deposits were provided for those who couldn't afford the up-front costs associated with private rental accommodation.

24%

were supported with education, training or employment/volunteering

17%

had a serious medical condition

10%

were care leavers

16%

had a disability

9

Creating Homes properties were purchased as safe, secure and affordable homes for people experiencing homelessness.

99

people were supported through our Family Accommodation Service including 58 children.

277 days

was the average length of stay in our temporary accommodation services.



Eoin's Story

Eoin, 20, became homeless after a family breakdown. He spent a week sofa surfing in friends' houses. Starting to fear that he would end up having to sleep on the streets, Eoin reached out for help and relocated from Belfast to a Simon Community service in Coleraine. With support, Eoin has now got a job and is looking to the future.



When I first came to Simon Community, I didn't have a job and I didn't really feel like anyone was here for me. I was lonely.

But over the weeks everything's changed. I've patched things up with my family. I've got a job. I'm thankful for the Simon Community staff, they're always there for you.



Alister's Story

At 51, Alister was living with a family member when their relationship broke down, leaving him homeless and unable to maintain his job. As winter fell, Alister was living in a tent under a bridge. One especially cold night, he decided to seek help from Simon Community in Larne. The staff welcomed him, providing a meal and a hot drink, and giving him a safe space to sleep and rebuild his life.



For the first time in months, I felt safe.

You hear all sorts of stories when you're on the outside of a hostel, but it wasn't like that at all. We're all here for the same reason – to try and move on with our lives after having been through a difficult experience.



Strategic Objective 1:

To prevent homelessness

This year, preventing homelessness remained one of our core priorities. Our work has focused on four key areas: providing advice and support, expanding access to alternative accommodation, raising public awareness and engagement, and campaigning for homelessness to remain a key issue on the public policy agenda.

A central pillar of our prevention work has been the provision of advice, support, and signposting services for individuals at risk of homelessness. This year, our freephone support line received 17,915 calls from people desperate for help, a 12% increase in demand in just 12 months. Hundreds of people were able to access the information they needed to find secure housing or take steps to prevent becoming homeless.

Securing alternative accommodation is crucial for preventing homelessness, and Simon Community has further developed our ability to support people to find safe, affordable homes. In partnership with Lloyds Banking Group and Crisis, we successfully delivered the first year of a new collaboration aimed at expanding access to the private rental sector. This innovative programme prevented homelessness in Northern Ireland for 35 households through a combination of financial packages and support services. In addition, thirteen households exited homelessness from our temporary accommodation services. Partnerships like this are a vital tool in our work to prevent homelessness, and enable us to make a bigger difference for those in need.

When someone leaves temporary accommodation and moves into a permanent home, they frequently face substantial financial challenges. The properties they move into are often completely bare, lacking even basic flooring, and the individuals themselves cannot afford essential furnishings or household items. In the three months from January 2024, we provided 18 Move On Packs to alleviate some of the financial burden during this transition and help prevent a return to homelessness. Our hope is to scale this programme up in 2024/2025.

Creating greater public awareness about the causes and effects of homelessness is essential for both prevention and long-term solutions. This year, we launched several public awareness campaigns and published research, including our study on "Access to healthcare for Women Experiencing Homelessness," which drew attention to the unique challenges faced by women who access our services.

"Access to healthcare for Women Experiencing Homelessness,"

In collaboration with Queen's University Belfast (QUB), we conducted a study that brought to light the significant health inequalities experienced by women facing homelessness. Through direct engagement with women living in Simon Community accommodation, as well as professionals from homelessness and health services, the study developed a practical, person-centred model to better support women in these circumstances. This model, captured in the acronym INvEST—Involve, Network, Educate, Support, and Tailor—provides a framework adaptable across Northern Ireland, responsive to the specific needs of each region.

The INvEST model was launched in March 2024 and brought together allied professionals from various sectors. The event centered on amplifying the voices of women, understanding their health journeys, and addressing how homelessness compounds health challenges. INvEST offers a pathway to strengthen existing best practices, ensuring that women receive timely, appropriate healthcare, free from stigma or judgement. This collaborative approach not only seeks to break down barriers to healthcare access but also fosters a compassionate and inclusive environment for women experiencing homelessness.



“We work hard to make life safe for our young people.”

Housing First for Youth Support Worker

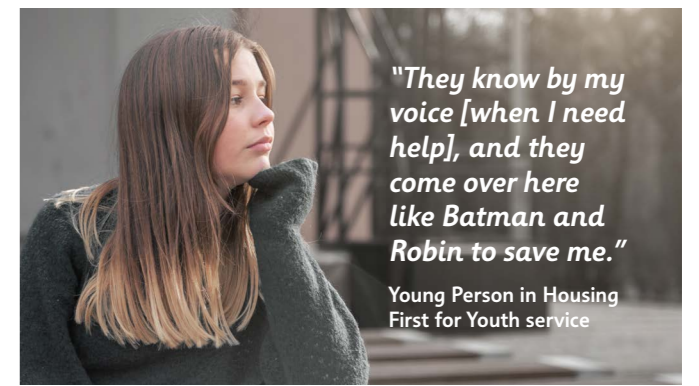


In the past year, Simon Community's media and campaign efforts generated significant impact, with over 3,300 media mentions, reaching an audience of 555.6 million and an estimated PR value of £11 million. Our social media presence grew steadily, adding over 1,100 new followers across our 4 core platforms to a total of 21,452. Key campaigns that contributed to this success include *Easton's Story*, *World Homeless Day with Alex and Davy, Lesley and Eoin at Christmas*, and our quarterly hiring drives, along with fundraising events and fundraising appeals including *Joseph's Story Christmas Campaign*.

Our work in the community this year has been extensive. Through our floating support contracts in Kilcooley (Bangor) and Portadown, 76 individuals received community-based support, an early intervention that helps people remain housed and reduces the risk of falling into homelessness.

Twenty-one young care leavers were supported through our **Housing First for Youth programme**. Care-experienced young people are often battling with trauma from their childhood, with little or no support from family. They are at high risk of homelessness and often lack the social and behavioural skills to cope with managing a tenancy, even if they could find one. Our programme provides them with a guaranteed home and access to 24/7 support when they need it.

The young people themselves have told us the difference Housing First for Youth has made - their health and mental wellbeing has improved; they made friends and community connections in their neighbourhood; and risky or destructive behaviours, like alcohol and drug use, has reduced. They have all described the service as lifesaving.



"They know by my voice [when I need help], and they come over here like Batman and Robin to save me."

Young Person in Housing First for Youth service

As part of our efforts to address homelessness at a systemic level, Simon Community has made homelessness a key priority in public policy discussions. The return of Stormont in January 2024 provided the opportunity to re-engage with MLAs and government officials. We facilitated visits to our services with elected representatives, organised events, and met with decision-makers to advocate for a renewed focus on housing as a critical issue.

Looking forward, we understand the growing need for increased public engagement. As part of the development of our new strategy for 2024-2027, we have identified the need to invest in our public affairs capacity, ensuring that we drive systemic change to improve the outcomes for those at risk of homelessness and amplify their voices.

Strategic Objective 2:

To provide the right support at the right time for those who become homeless

For those who have already lost their homes, our temporary accommodation sites (or hostels) offer a vital lifeline. We provide the right support at the right time for people experiencing homelessness. We listen to those we help, create environments for them to feel safe, provide specialist services, and ensure our staff and volunteers are equipped to deliver high-quality support.

We provide **464 beds in 21 accommodation sites** right across Northern Ireland.

We have 16 Adult Accommodation Services including in Belfast, Derry/Londonderry, Ballymena, Coleraine, Newry, Bangor, Downpatrick and Portadown. These services provide comprehensive housing support, addiction treatment, and wellbeing programmes for adults over 18 years old.

At our **Family Accommodation Service** in Belfast, we have supported 41 families with young children over the past year. Homelessness is not just an issue faced by individuals; it's increasingly affecting entire families. It has a profound and long-term effect on a child's well-being, development, and opportunities. A safe, stable environment is crucial for children's growth and learning, and family homelessness disrupts these critical aspects of their lives. By supporting these families, we're giving children the opportunity to thrive despite the challenges they face.

We operate four **Youth Accommodation Services** - three in Belfast and one in Coleraine - offering crucial support to young people who are increasingly at risk of homelessness. Last year, we provided assistance to 371 young people aged 16-25.

We take pride in shaping our services based on the needs and feedback of those with lived experience. This year we engaged directly with the people we help to inform our future direction. In September 2023, we conducted a series of workshops across Lisburn, Armagh, Derry-Londonderry, and Belfast, including a special session for young people who are accessing our services. These workshops involved 55

individuals living in our temporary accommodation and has been invaluable in helping us understand the current challenges they face and how we can better meet their needs moving forward.

We seek feedback from the people we help regularly to monitor and improve our services. In our recent client satisfaction survey, completed by 229 people across our temporary accommodation sites, 95% of respondents said they received enough support from our staff, and the same percentage felt listened to and able to communicate their needs.

Creating a welcoming and secure environment for individuals in crisis is a core part of what we do. This year, **653 men, women and children stayed in our accommodation services**. This is not just about giving people a bed for the night. We provide the support that makes a lasting difference: addressing mental health, trauma and addiction issues, and helping them to find a permanent place to live.



Being homeless is an extremely difficult experience whether it be rough sleeping, hostel living or being in an overcrowded home. Mental wellbeing and treatment may be the last thing on a person's mind as they focus on paying rent, finding food or securing a bed for the night. Once in the cycle of homelessness and poor mental health, it's often easy for individuals to see alcohol and drugs as their only option, which only exacerbates the situation.

Eoin Ryan, Head of Wellbeing, Simon Community



- The **Low Threshold Service**, funded by the Public Health Agency (PHA), provides essential support to people who want to reduce their alcohol and substance use. Throughout 2023/2024, we were able to support 243 individuals with free and confidential advice. The evaluation of this service showed that 100% of participants felt they received enough support and were making progress in their lives. Additionally, 100% reported having a good relationship with staff, and all would recommend the service to a friend or family member.
- The **Wellbeing Service**, funded by the National Lottery, is another vitally important element of the support we can offer, delivering a range of psychosocial interventions, trauma support and harm reduction techniques to improve the health of people experiencing homelessness. This year we have assisted 148 individuals through this programme improving their mental health and reducing substance use.
- The **Complex Lives project** supports people with very complex needs, affected by chronic and repeat homelessness. The project seeks to help them to access housing, addiction and mental health support, and wider healthcare needs. These individuals often face multiple, severe challenges and struggle to engage with traditional services. Through Complex Lives, we work with partners like the police, Northern Ireland Housing Executive, probation services, and other homeless providers to give intensive, tailored support. From April 2023 to March 2024, we helped 40 people through this programme, with 16 placed in our temporary accommodation and 10 moved into safer housing.

- Our **Transition Project for Separated Children**, in partnership with Belfast HSCT, supports separated children - young people aged 16-17 who are outside their country of origin and separated from both parents - in their move from assessment centres and child residential families to independent living. The project, staffed 7 days a week, provides strength-based, individualised support in areas such as community and social integration, independent living skills, support with accessing school/college, and even help with improving their English. Young people are housed in flats, where they receive daily assistance, with the goal of preparing them for life in the community. In 2023/24, six young people were accommodated and supported, over 3,250 support or activity sessions were delivered, and three young people successfully transitioned to shared homes.

To provide the best possible care, we recognise the importance of investing in our staff. This year, we have continued to offer training and resources to ensure our team can deliver high-quality, client-centered services. Over 95% of the people we helped expressed satisfaction with staff support.

All of our frontline staff are trained in administering naloxone, a lifesaving opioid that can reverse the effects of an overdose. This year, our staff gave 56 doses of naloxone, responding quickly and effectively to emergency situations and helping to save lives.

Our volunteers are also a critical part of the team, and are vital in supporting the work we do. We're especially thankful to our corporate partners, whose volunteer hours have helped transform communal spaces across our temporary accommodation sites. They have also supported Simon's Pantry (our provision of food and household items for people accessing our services), the development and delivery of Home Starter Packs to those that need them, and the Christmas hamper delivery for every person or family living in our temporary accommodation services. In addition, our 15 Move On Coach volunteers have provided vital support to people moving from temporary accommodation into their own homes, a transition that can often be very difficult.

Strategic Objective 3:

To offer options and solutions to end homelessness

As the demand for social housing continues to rise and private rents increase, the need for effective solutions to end homelessness has never been more urgent. We are focused on providing practical options that help people find stable homes and break the cycle of homelessness. This year, we have worked hard to assist individuals in finding and keeping their homes, offering new housing choices, and supporting positive moves to permanent accommodation.

From April 2023 to March 2024, we facilitated 357 'positive move-ons' from temporary accommodation to a more secure place to live. Of these, 244 individuals moved to permanent accommodation, such as social housing, private rentals, or returning to family homes. Another 113 people moved into temporary housing options like supported housing or staying with friends, a significant step forward for many.

Our Tenancy Deposit Scheme provided targeted financial support that made it possible for people to take on private rentals. From April 2023 to March 2024, we received 789 referrals and were able to provide 173 deposits, totaling over £86,000. Thirteen of these deposits directly supported Simon Community temporary accommodation residents, helping them access stable housing in the face of rising costs.

This year, we expanded our **Creating Homes** programme by acquiring an additional 9 properties. Launched in 2020 to tackle the severe shortage of affordable housing for the people we help, this initiative aims to provide safe, secure, and affordable homes for individuals experiencing or at risk of homelessness. As of March 2024, we now own 17 homes that provide critical move-on and permanent homes for individuals transitioning out of homelessness. The benefits of having a permanent home of your own are transformative - offering stability, security and a sense of belonging.



Strategic Objective 4:

To develop, support and invest in our staff and volunteers

Everything we do is built on trust and on the individual relationships we develop. Every person we help is different and the support we offer is tailored to their needs. Whether it's finding someone a bed or supporting them through a difficult time, we are there without judgement.

Across all of our services, we have an amazing staff team who do an incredibly challenging job, sometimes in very difficult circumstances.

In the past year, we have made significant advancements in improving employee wellbeing, reducing operational costs, and strengthening our leadership capabilities. This year we have seen record low employee absence rates and the successful graduation of two cohorts from our "Develop Your Talent" management programme.



This programme has significantly increased my self-awareness, helping me to lead my team with more confidence and empathy. The practical skills I've gained, particularly in managing difficult conversations and setting professional boundaries, have been invaluable.

Develop Your Talent
Management Programme Graduate



To manage rising costs associated with agency staffing, we have worked closely with our operations team to refine our plans and improve our recruitment practices, successfully reducing our reliance on agency staff and achieving significant cost savings as a result.

Our Health & Wellbeing programme for staff is structured around four themes: physical, emotional, mental, and financial wellbeing. Ongoing support is primarily facilitated through our Wellbeing Champion Group and some of the core offering includes:

- **24/7 Counselling Services:** Immediate support for emotional and mental health available to all employees.
- **Healthcare Services:** Ensuring access to essential health services.
- **Employee Support Pathway:** A structured framework providing intensive care for employees following work-related incidents.
- **Menopause Support Group:** A dedicated space for support and shared experiences among employees.
- **Green Therapy:** Outdoor walks and treks designed to promote physical and mental wellbeing, delivered by Positive Outdoors NI.
- **Staff Spaces Improvement:** Creation of onsite wellbeing rooms.

In 2023/2024, we expanded our focus on financial wellbeing by introducing a staff savings scheme through the Credit Union and hosting a pension webinar. A Health Shield representative also attended the staff conference to discuss health benefits. Looking ahead, we plan to introduce Mental Health First Aiders/Champions, further strengthening our support network for staff.

Training & Development

We are committed to ensuring our staff have opportunities to learn and develop by offering a variety of training programmes. Last year, 453 participants attended in-person training sessions, accumulating a total of 274 hours of training.

- **Mandatory Training:** Our required courses include online modules on health and safety, safeguarding, housing rights and benefits, naloxone administration, our ethos and values, and first aid.
- **Specialised Courses:** We provide targeted training in key areas such as alcohol management, ASIST (Applied Suicide Intervention Skills Training), sexual consent, prescription medication delivery, de-escalation techniques, hoarding management, investigations, LGBT+ issues and homelessness, and ligature cutting.

Our training programmes have significantly enhanced service quality, particularly in de-escalation and safeguarding, directly benefiting the people we help. Looking ahead to 2024-25, we are aiming to implement a new Learning Management System (LMS) that will improve access to training, track progress more efficiently, and ensure compliance with mandatory training requirements.



In March, we were very proud to celebrate six nominations and win two awards at the Chartered Institute of Housing All Ireland Housing Awards 2024. Our Housing Solutions Team was named Housing Team of the Year, and our CEO, Jim Dennison, received the award for *Outstanding Contribution to Housing*.

Winning *Housing Team of the Year* is a well-deserved recognition of the impact of our Housing Solutions Team who have gone above and beyond to support individuals and families, using creative approaches to address housing and homelessness.

We also want to acknowledge our four other shortlisted nominations: *Best Housing Story* (featuring Davy Faulkner of the Belfast Foyer and former client Alex), *Excellence in Housing Innovation* for the Creating Homes Initiative, *Housing Hero of the Year* for Kelan McClelland, and the Housing First for Youth service for *Working in Partnership*.

2023/24 Chartered Institute of Housing All Ireland Housing Awards

Employee Demographics:
(Feb 2024, Great Place to Work survey):

We are committed to further improving our diversity and inclusion practices, and creating a workplace culture for all.



250
employees



70
bank staff

Recruitment:

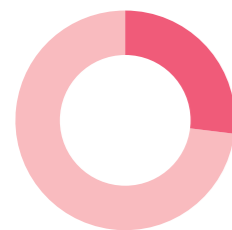


360
applicants



New Starts:
59 across all sites,
including Central Office.

Gender:



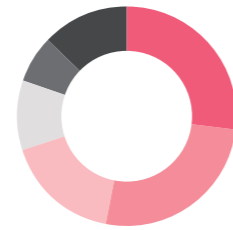
27% male
73% female

Age Groups:



25 or younger: 8.3%
26-34: 18.6%
35-44: 30.8%
45-54: 28.2%
55 or older: 14.1%

Length of Service:



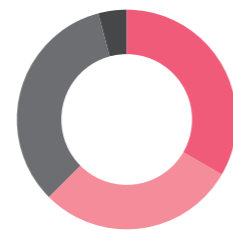
Less than 2 years: 27.2%
2 – 5 years: 25.9%
6 – 10 years: 17.1%
11 – 15 years: 10.1%
16 – 20 years: 7%
Over 20 years: 12.7%

Staff Conference:

In February we hosted our annual Staff Conference with this year's theme of **'Rising to the Challenge'**. The conference was a great opportunity to hear from across our services, as well as share the new organisational strategy for 2024-2029.

We were able to celebrate the successes of the people we help, and take a moment to reflect and remember those we have lost.

Finally, we honoured the many employees who have reached service milestones this year of 10, 15, 20 and 25 years in service.



10 years: 8 employees
15 years: 7 employees
20 years: 8 employees
25 years: 1 employee



Looking to the future

Doing Things Differently

Throughout 2023/2024, we developed Simon Community's new five-year strategy through a collaborative process that engaged across the organisation. We consulted with the Board of Trustees, frontline staff, partners, and—most importantly—the people with lived experience of homelessness.

In 2024, Northern Ireland is facing a serious homelessness crisis, and at Simon Community, we recognise the need to do things differently if we are to end homelessness for good. Our new strategic plan for 2024 to 2029 outlines practical actions that will make a real difference. With over 86,000 people waiting for social housing - 75% of them in housing stress - and 55,500 people legally classified as homeless, the urgency to act is clear.



- 1. Preventing Homelessness:** We must scale up our prevention efforts, increasing the support we give to people before they end up in the cycle of homelessness.



- 2. Providing the Right Support at the Right Time:** We must continue to improve both the access to, and quality of, our temporary accommodation services. We must also actively engage with those we support to inform service improvements and development.



- 3. Offering Solutions to End Homelessness:** With significant gaps in housing supply, we need to provide solutions and support for people to access permanent homes. We will significantly scale up our Creating Homes portfolio and expand our Housing First initiative, with a focus on addressing homelessness among young people and women.



- 4. Developing and supporting our People:** We will deepen our collaboration with those we support as well as focus on recruiting and retaining a skilled and healthy workforce.



- 5. Building a strong Simon Community for the future:** We will further strengthen governance to improve service delivery, and we will build a network of supporters, volunteers, and partners across Northern Ireland.

In March 2024, we hosted the launch of our new strategic plan, Doing Things Differently. Hosted by BBC Journalist Tara Mills, our Chair Joe O'Neill and CEO Jim Dennison outlined a bold vision to tackle the homelessness crisis in Northern Ireland. They were joined by PropertyPal's Jordan Buchanan, who provided insight into the local housing landscape, and Elisabeth Hammer, Chair of BAWO in Austria, who shared innovative approaches to homelessness from her country.



Alex's Story

Alex spent nearly two years in the Foyer, our temporary accommodation service in Belfast for young people aged 18-25.

During her time with us, Alex rebuilt her life and gained the confidence she needed to live independently again. She is now an outreach worker, supporting young people across Belfast who face challenges similar to her own.

Reflecting on the staff at Simon Community, Alex said,

“*Financially, I didn't have anything sorted out. That's when the staff stepped in - they advocated for me and helped me with the benefits. They kept me strong whenever I felt like I couldn't keep myself up.*”



Structure, Governance and Management

Legal and Administrative Information

Simon Community is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The company is a registered charity with the Charity Commission for Northern Ireland, registration number, NIC102724.

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

- Mr. J O'Neill**
(Chair)
- Mr. J Johnston**
(resigned as of 13 November 2023)
- Mr. C Donaghy**
- Ms. T McAreavey**
- Mr. M O'Kane**
- Ms. A Braden**
- Ms A McGregor**
- Mr D Templeton**
- Mr C Fegan**
(joined on 13th November 2023)
- Mr D McAllister**
(joined on 13th November 2023)

The Trustees have ultimate legal and financial responsibility for the affairs of Simon Community, although the management of the organisation is delegated to the staff, through the Chief Executive. The trust deed allows for up to 12 trustees to be appointed. Trustees appointed to the Board of Directors may serve for a maximum of three consecutive fixed terms, and on the expiry of the third fixed term shall not be eligible for re-election.

All Trustees give their time voluntarily and receive no benefits from Simon Community Northern Ireland. New Trustees are recruited to the Board of Directors by identification of skills needed. The recruitment of new Trustees is the responsibility of the Board of Directors who meet at least four times a year as appropriate. Simon Community Northern Ireland has an induction programme for new Trustees as part of which they:

- receive a copy of the Trustees' Handbook;
- are advised of their legal responsibilities and requirements in regard to the code of conduct and declaration of interests; and
- receive briefings from the Senior Leadership Team on strategic and operational challenges and priorities.

There are three sub-Committees of the Board of Trustees (Strategy & Sustainability, Audit & Risk and Quality Assurance & Improvement). The Committees report on progress of delivering the strategic and operational plans and make recommendations relating to them to the full Board.

Simon Community Senior Management team:

- Jim Dennison CIHCM**
Chief Executive
- Andrea McCooke**
Director of HR and Organisational Development
- Áine Robinson ACA**
Director of Finance & Business Support
- Kirsten Hewitt**
Director of Homelessness Service
- Harriett Roberts**
Director of Growth & Engagement
(joined 11th September 2023)

Secretary:
Ms A McGregor

Charity number:
NIC102724

Company number:
NI017466

Principal address:
Unit 15
North City Business Centre
Duncairn Gardens
Belfast, BT15 2GG

Registered office:
Unit 15
North City Business Centre
Duncairn Gardens
Belfast, BT15 2GG

Auditor:
GMcG BELFAST
Chartered Accountants & Statutory Auditor
Alfred House
19 Alfred Street
Belfast, BT2 8EQ

Bankers:
Danske Bank
Donegall Square West
Belfast, BT1 6JS

Solicitors:
Agnew, Andress, Higgins & Co
92 High Street
Belfast, BT1 2BG

Worthingtons
24-38 Gordon Street
Belfast, BT1 2LG

Risk

Simon Community's projects make a significant impact on the families and individuals who access our work, but they are not without risks. We follow robust risk management protocols, with oversight by the Audit & Risk Committee of the Board. The Corporate Risk Register is reviewed monthly by the Senior Management Team to assess departmental risks and key strategic risks are identified and shared for review by the Audit & Risk Committee and the Board on a quarterly basis.

Here's a summary of key risks and measures taken to mitigate them during 2023/2024:

- 1. Funding and Resource Risks:**
Financial Sustainability: Secure diverse funding sources.
Resource Allocation: Implement strict oversight for efficient resource use.
- 2. Affordable Housing Expansion Risk:**
Property Market Fluctuations: Monitor market trends and adapt strategies.
Regulatory Challenges: Work with legal experts to navigate regulations.
- 3. Corporate Partnership Risks:**
Partnership Alignment: Select partners aligned with the mission.
Dependency Risk: Diversify partnership sources.
- 4. Employee Health and Wellbeing Risks:**
Burnout and Stress: Implement wellness programmes.
Mental Health Stigma: Promote mental health openness.
- 5. Project Execution Risks:**
Project Delays: Develop contingency plans.
Quality Control: Establish rigorous quality standards. Mitigating these risks through diversification, adaptation, and effective management will enhance project success while minimising setbacks. Continuous monitoring and adjustment are key.

In addition, Simon Community has in place an Internal Audit strategy (2021-2026). During the year, the following internal audits were completed and were awarded a "Satisfactory" assurance rating;

- Incident Response and Safeguarding
- Review of IT Systems
- Financial Control Review

Business Continuity Planning

The organisation has in place a Business Continuity Plan it can refer to in the event of a significant business interruption. A test exercise is completed annually, and any lesson learned fed into the business continuity planning process and a revised plan produced. This ensures the plan remains live and relevant for all staff involved.



Statutory Disclosures

Remuneration of Key Management and Personnel

All staff remuneration is matched to the appropriate grade on Simon Community's pay scale in advance of employment.

Simon Community periodically benchmarks its remuneration of posts against similar roles in the sector and wider labour market. Unless agreed in advance of employment, staff are appointed at the bottom of the scale with a step up to the next point on 1 April annually and only on completion of a successful probationary period.

Employee involvement

The charity's policy is to consult its workforce through partnership meetings with trade unions, team meetings, staff roadshows and corporate briefings matters likely to affect employees' interests. Communication updates are issued to employees on a regular basis, which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the organisation's performance.

Supporting those with disabilities

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. All reasonable adjustments are made during the recruitment process. In the event of members of staff becoming disabled, every effort is made to ensure reasonable adjustments are made so that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of staff with disabilities should, as far as possible, be identical to that of other employees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Simon Community for the purpose of company law, are responsible for preparing the Trustees' Report and

the group financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including the income and expenditure, of the group for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Financial Review 2023/2024

The financial statements are presented in the standard format required by the Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) and cover the activities of Simon Community Northern Ireland and its subsidiary charity, Simon Community Creating Homes. The Statement of Financial Activities (SOFA) shows the gross income from all sources and the split of activity between restricted and unrestricted funds.

Given the nature and location of Simon Community Northern Ireland operations, the charity is not significantly exposed to price risk or foreign exchange risk. Regarding liquidity risk, cash flow is actively managed to ensure the charity has sufficient available funds for operations and planned expansions.

Interest rate risk is not currently relevant in relation to funding requirements. Regarding credit risk, exposure to individual clients is reviewed.

Simon Community Northern Ireland annually reviews its reserves policy and the level of unrestricted reserves. In this context, unrestricted reserves are the total funds freely available to spend on any of the Charity's purposes. This definition excludes restricted funds and funds designated for essential future spending, although holding such funds may influence the Charity's reserve policy.

The Trustees have adopted a risk-based approach to the assessment of the appropriate level of freely available reserves. This approach is based on an understanding of income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates. The unrestricted reserves balance at 31st March 2024 was £4,388,607 of which £2,038,367 was freely available for the Charity's purposes.

Within its unrestricted reserves, the Charity has designated funds of £1,485,299 related to capital grants, cyclical maintenance fund for the upkeep of client accommodation sites as well as designated funds towards capital projects and the purchase of properties to provide a home for clients who are ready to move into their own private rented property.

In 2021, an assessment of the level of free reserves that would be required to:

- maintain a quality service provision during any possible wind-up of the organisation;
- allow the orderly transition of services; and
- pay any financial liabilities, was calculated at £898k.

The Board approved the placement of these 'required' reserves in an investment portfolio that could be accessed relatively quickly should a 'doomsday' scenario arise.

Financial Statements

For The Year Ended 31 March 2024

Independent Auditor's Report to the Members of Simon Community Northern Ireland

Opinion

We have audited the financial statements of Simon Community Northern Ireland (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the consolidated statement of financial position, the charity statement of financial position, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in

the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST**

**Chartered Accountants
Statutory Auditor**

Chartered Accountants & Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Consolidated Statement of Financial Activities Including Income and Expenditure Account

For the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	1,216,785	776,309	1,993,094	1,112,958	832,892	1,945,850
Charitable activities	4	5,396,765	5,957,019	11,353,784	4,963,811	5,829,669	10,793,480
Other income	5	158,076	-	158,076	72,208	652,231	724,439
Total income		6,771,626	6,733,328	13,504,954	6,148,977	7,314,792	13,463,769
Expenditure on:							
Raising funds	6	449,221	-	449,221	354,983	-	354,983
Charitable activities	7	5,843,517	7,529,194	13,372,711	5,403,649	7,004,787	12,408,436
Total expenditure		6,292,738	7,529,194	13,821,932	5,758,632	7,004,787	12,763,419
Net gains/(losses) on investments	11	1,006	-	1,006	(31,403)	-	(31,403)
Net incoming/(outgoing) resources before transfers		479,894	(795,866)	(315,972)	358,942	310,005	668,947
Gross transfers between funds		(330,264)	330,264	-	(272,247)	272,247	-
Net incoming/(outgoing) resources		149,630	(465,602)	(315,972)	86,695	582,252	668,947
Other recognised gains and losses							
Revaluation of tangible fixed assets		50,584	-	50,584	(20,080)	-	(20,080)
Net movement in funds		200,214	(465,602)	(265,388)	66,615	582,252	648,867
Fund balances at 1 April 2023		4,176,308	1,312,604	5,488,912	4,109,693	730,352	4,840,045
Fund balances at 31 March 2024		4,376,522	847,002	5,223,524	4,176,308	1,312,604	5,488,912

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

All income and expenditure derive from continuing activities.

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

Consolidated Statement of Financial Position

As at 31 March 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		2,194,157		1,476,873
Investments	14		899,006		-
			3,093,163		1,476,873
Current assets					
Debtors	16	1,130,803		896,965	
Investments	15	1,055,663		-	
Cash at bank and in hand		2,728,145		5,260,074	
		4,914,611		6,157,039	
Creditors: amounts falling due within one year	17	(1,894,093)		(1,297,231)	
Net current assets			3,020,518		4,859,808
Total assets less current liabilities			6,113,681		6,336,681
Creditors: amounts falling due after more than one year	18		(890,157)		(847,769)
Net assets			5,223,524		5,488,912
Income funds					
Restricted funds	21		847,002		1,312,604
Unrestricted funds					
Designated funds:					
Revaluation reserve		522,583		471,999	
Other designated funds		962,716		796,238	
General unrestricted funds	22	1,485,299		1,268,237	
		2,891,223		2,908,071	
			4,376,522		4,176,308
			5,223,524		5,488,912

The financial statements were approved by the Trustees on 11 November 2024

Ms T McAreavey
Trustee

Mr J O'Neill
Trustee

Company registration number NI017466

Charity Statement of Financial Position

As at 31 March 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		1,451,234		1,476,873
Investments	14		899,006		-
			2,350,240		1,476,873
Current assets					
Debtors	16	1,122,082		896,965	
Investments	15	1,055,663		-	
Cash at bank and in hand		1,990,979		3,760,089	
		4,168,724		4,657,054	
Creditors: amounts falling due within one year	17	(1,893,198)		(1,296,931)	
Net current assets			2,275,526		3,360,123
Total assets less current liabilities			4,625,766		4,836,996
Net assets			4,625,766		4,836,996
Income funds					
Restricted funds	21		237,159		660,373
Unrestricted funds					
Designated funds:					
Revaluation reserve		522,583		471,999	
Other designated funds		962,716		796,238	
General unrestricted funds	22	1,485,299		1,268,237	
		2,903,308		2,908,386	
			4,388,607		4,176,623
			4,625,766		4,836,996

The financial statements were approved by the Trustees on 11 November 2024

Ms T McAreavey
Trustee

Mr J O'Neill
Trustee

Company registration number NI017466

Consolidated Statement of Cash Flows

For the year ended 31 March 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	30		38,719		(62,991)
Investing activities					
Purchase of tangible fixed assets		(775,061)		(308,180)	
Purchase of investments		(898,000)		-	
Proceeds from disposal of investments		-		922,259	
Investment income received		158,076		724,439	
Net cash (used in)/generated from investing activities			(1,514,985)		1,338,518
Financing activities					
Proceeds from borrowings				847,769	
Net cash (used in)/generated from financing activities					847,769
Net (decrease)/increase in cash and cash equivalents			(1,476,266)		2,123,296
Cash and cash equivalents at beginning of year			5,260,074		3,136,778
Cash and cash equivalents at end of year			3,783,808		5,260,074
Relating to:					
Cash at bank and in hand			2,728,145		5,260,074
Short term deposits included in current asset investments			1,055,663		-

Notes to the Financial Statements

For the year ended 31 March 2024

1 Accounting policies

Charity information

Simon Community Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Unit 15, North City Business Centre, Duncairn Gardens, Belfast, BT15 2GG.

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include certain investments and financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements consolidate the accounts of Simon Community Northern Ireland and its subsidiary undertaking, Simon Community Creating Homes.

The charity is the sole member of Simon Community Creating Homes, a charitable company registered in Northern Ireland that was incorporated on 13 June 2022.

The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

The income and expenditure account for the year dealt with in the accounts of the charity was net expenditure of £261,814 (2023 - net income of £17,031).

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise capital grants that have been expended for their restricted purpose and have been transferred to unrestricted funds. Such designated funds are then released to general funds over the related assets useful life.

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

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.

1 Accounting policies (Continued)

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.

Donated goods for resale in charity shops are included as income in the period the goods are sold. No amounts are included in the financial statements for services donated by volunteers.

Revenue grants are credited to incoming resources in the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related asset's useful life.

Rental income is recognised evenly over the period to which it relates.

Investment income is included in the Statement of Financial Activities when receivable.

Income for accommodation and support charges is received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Services Trusts for the provision of accommodation to homeless people. This is included in the Statement of Financial Activities when receivable.

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. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fundraising costs include the salaries, direct expenditure and overhead costs of staff who promote fundraising, including events and mailings.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities

and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs includes those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

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.

Tangible fixed assets costing more than £1,000 are capitalised and included at purchase cost, together with any incidental costs of acquisition.

Freehold properties are carried at their revalued amounts being fair value at the date of valuation less subsequent depreciation and impairment losses. Revaluations are performed by professional qualified valuers with sufficient regularity to ensure that the carrying amounts do not differ materially from those that would be determined using fair values at the end of each reporting date. Any accumulated depreciation at the date of revaluation is eliminated against the carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Any revaluation increase is transferred to the revaluation reserve. Where a property accumulates a deficit thus exceeding any previous revaluation surpluses, it is recognised as expenditure in the Statement of Financial Activities. Any reversal of such a deficit is recognised in the Statement of Financial Activities as a reduction in expenditure.

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

Property improvements

2% straight line/over lease term

House equipment

20% & 50% straight line

Office equipment

20, 25 & 50% straight line

Motor vehicles

20% straight line

1 Accounting policies (Continued)

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

1.10 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.

1.11 Employee benefits

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

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

1 Accounting policies (Continued)

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Property valuations

The charity applies a policy of carrying land and buildings at valuation and professional revaluations are carried out as often as is deemed necessary. Deciding on the frequency of the valuations requires judgement and the valuations involve assumptions and estimation uncertainty regarding market conditions.

Land and buildings were most recently revalued during the year ended 31 March 2024, resulting in a revaluation gain of £51k. Any additions since the date of last valuation are carried at cost.

Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on interpretation of the grants and donations received.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.



3 Donations and legacies

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	833,709	-	833,709	831,245	-	831,245
Legacies receivable	335,043	-	335,043	254,480	-	254,480
Grants	48,033	776,309	824,342	27,233	832,892	860,125
	1,216,785	776,309	1,993,094	1,112,958	832,892	1,945,850
Grants receivable for core activities						
Northern Ireland Housing Executive	-	326,378	326,378	-	258,000	258,000
Public Health Agency	-	222,166	222,166	-	255,763	255,763
Other Grants	48,033	227,765	275,798	27,233	319,129	346,362
	48,033	776,309	824,342	27,233	832,892	860,125

4 Charitable activities

	Accomm. and support charges 2024 £	Accomm. and support charges 2023 £
Services provided under funding agreement	11,353,784	10,793,480
Analysis by fund		
Unrestricted funds - general	5,396,765	4,963,811
Restricted funds	5,957,019	5,829,669
	11,353,784	10,793,480
Performance related grants		
Supporting People	5,957,019	5,829,669
Accommodation and Community Support Services	4,105,929	3,732,926
Health and Social Care Trust	1,290,836	1,232,385
	11,353,784	10,793,480

5 Other income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Rental income	90,402	54,406	-	54,406
Bank interest	54,154	17,802	-	17,802
Creating Homes income	13,520	-	652,231	652,231
	158,076	72,208	652,231	724,439

6 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Fundraising and publicity		
Fundraising	277,497	228,392
Support costs	171,724	126,591
Fundraising and publicity	449,221	354,983
	449,221	354,983

7 Charitable activities

	Influencing policy & practice 2024 £	Accomm. based support 2024 £	Homelessness Prevention 2024 £	Harm reduction 2024 £	Total 2024 £	Total 2023 £
Staff costs	-	7,787,427	380,328	187,146	8,354,901	8,197,771
Depreciation and impairment	-	108,361	-	-	108,361	106,480
Projects	-	2,825,216	-	-	2,825,216	2,327,460
Supporting People recovery	-	314,770	-	-	314,770	-
	-	11,035,774	380,328	187,146	11,603,248	10,631,711
Share of support costs (see note 8)	171,602	1,365,136	42,494	29,249	1,608,481	1,631,042
Share of governance costs (see note 8)	-	160,982	-	-	160,982	145,683
	171,602	12,561,892	422,822	216,395	13,372,711	12,408,436
Analysis by fund						
Unrestricted funds - general	171,602	5,639,885	25,419	6,611	5,843,517	5,403,649
Restricted funds	-	6,922,007	397,403	209,784	7,529,194	7,004,787
	171,602	12,561,892	422,822	216,395	13,372,711	12,408,436

8 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Homelessness services	239,902	18,730	258,632	221,530	24,614	246,144
Human resources	457,130	9,329	466,459	452,585	9,237	461,822
Finance	405,552	77,128	482,680	311,511	58,318	369,829
Communications	192,140	7,686	199,826	152,951	8,050	161,001
IT	193,973	-	193,973	173,692	-	173,692
Development	97,141	10,793	107,934	143,222	15,914	159,136
Property	140,973	14,994	155,967	146,258	13,716	159,974
Central accommodation and support services	53,394	-	53,394	155,884	-	155,884
Fundraising	-	7,322	7,322	-	-	-
Audit fees	-	15,000	15,000	-	15,834	15,834
	1,780,205	160,982	1,941,187	1,757,633	145,683	1,903,316
Analysed between Fundraising Charitable activities	171,724 1,608,481	- 160,982	171,724 1,769,463	126,591 1,631,042	- 145,683	126,591 1,776,725
	1,780,205	160,982	1,941,187	1,757,633	145,683	1,903,316

Governance costs includes payments to the auditors of £7,560 (2023- £6,050) for the audit of the charity financial statements.

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	311	315
Employment costs	2024 £	2023 £
Wages and salaries	7,530,053	7,362,117
Social security costs	609,257	632,131
Other pension costs	215,591	203,523
	8,354,901	8,197,771

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 - £70,000	2	-
£70,001 - £80,000	1	-
£80,001 - £90,000	1	1

11 Net gains/(losses) on investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
(Loss)/gain from revaluation of investments	1,006	(31,403)

12 Taxation

The Charity is recognised as such by HM Revenue and Customs and is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the Charity's primary objectives, if these profits or surpluses are applied solely for charitable purposes.

13 Tangible fixed assets

Group	Freehold land and buildings £	Property improvements £	House equipment £	Office equipment £	Motor vehicles £	Total £
Cost or valuation						
At 1 April 2023	1,257,458	141,889	269,365	255,842	6,000	1,930,554
Additions	713,513	-	50,623	10,925	-	775,061
Disposals	-	-	-	(5,509)	-	(5,509)
Revaluation	35,000	-	-	-	-	35,000
At 31 March 2024	2,005,971	141,889	319,988	261,258	6,000	2,735,106
Depreciation and impairment						
At 1 April 2023	3,109	75,529	122,644	247,498	4,900	453,680
Depreciation charged in the year	31,022	14,730	53,285	8,224	1,100	108,361
Eliminated in respect of disposals	-	-	-	(5,509)	-	(5,509)
Revaluation	(15,583)	-	-	-	-	(15,583)
At 31 March 2024	18,548	90,259	175,929	250,213	6,000	540,949
Carrying amount						
At 31 March 2024	1,987,423	51,630	144,059	11,045	-	2,194,157
At 31 March 2023	1,254,348	66,360	146,721	8,344	1,100	1,476,873

13 Tangible fixed assets (Continued)

Charity	Freehold land and buildings £	Property improvements £	House equipment £	Office equipment £	Motor vehicles £	Total £
Cost or valuation						
At 1 April 2023	1,257,458	141,889	269,365	255,842	6,000	1,930,554
Additions	-	-	13,965	10,925	-	24,890
Disposals	-	-	-	(5,509)	-	(5,509)
Revaluation	35,000	-	-	-	-	35,000
At 31 March 2024	1,292,458	141,889	283,330	261,258	6,000	1,984,935
Depreciation and impairment						
At 1 April 2023	3,109	75,529	122,644	247,498	4,900	453,680
Depreciation charged in the year	25,266	14,730	51,793	8,224	1,100	101,113
Eliminated in respect of disposals	-	-	-	(5,509)	-	(5,509)
Revaluation	(15,583)	-	-	-	-	(15,583)
At 31 March 2024	12,792	90,259	174,437	250,213	6,000	533,701
Carrying amount						
At 31 March 2024	1,279,666	51,630	108,893	11,045	-	1,451,234
At 31 March 2023	1,254,349	66,360	146,721	8,344	1,100	1,476,874

13 Tangible fixed assets (Continued)

Land and buildings were revalued in January 2024 by independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties. Additions since the date of last valuation are carried at cost.

At 31 March 2024, had the revalued assets been carried at historic cost less accumulated depreciation

and accumulated impairment losses, their carrying amount would have been approximately £759,654.

The revaluation surplus is carried within the revaluation reserve, which is part of the charity's unrestricted funds.

Freehold land and buildings with a carrying amount of £1,410,441 have been pledged to secure borrowings of the group.

14 Fixed asset investments

Group and charity	Listed investments £
Cost or valuation	
At 1 April 2023	-
Additions	898,000
Valuation changes	1,006
At 31 March 2024	899,006
Carrying amount	
At 31 March 2024	899,006
At 31 March 2023	-

15 Current asset investments

	2024 £	2023 £
Unlisted investments	1,055,663	-

16 Debtors: amounts falling due within one year:

	2024 £	2023 £
Group		
Trade debtors	572,792	433,293
Other debtors	247,375	205,916
Prepayments and accrued income	310,636	257,756
	1,130,803	896,965
Charity		
Trade debtors	572,147	433,293
Other debtors	239,300	205,916
Prepayments and accrued income	310,636	257,756
	1,122,083	896,965

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Group		
Other taxation and social security	209,923	136,354
Deferred income	20,000	20,000
Trade creditors	741,604	688,460
Other creditors	3,086	16,450
Accruals and deferred income	919,480	435,967
	1,894,093	1,297,231
Charity		
Other taxation and social security	209,923	136,354
Deferred income	20,000	20,000
Trade creditors	741,604	688,460
Amounts owed to subsidiary undertakings	537	-
Other creditors	3,086	16,450
Accruals and deferred income	918,048	435,667
	1,893,198	1,296,931

18 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Group		
Borrowings	890,157	847,769

19 Loans and overdrafts

	2024 £	2023 £
Group		
Other loans	890,157	847,769
Payable after one year	890,157	847,769
Amounts included above which fall due after five years: Payable by instalments	636,876	662,514

The long-term loans are secured by fixed charges over specific properties of the group and a floating charge in respect of all the assets of Simon Community Creating Homes.

In accordance with FRS 102 the loan has been recognised at the net present value of the future repayments and a notional interest rate charge of 5% will be applied to the loan in future years.

20 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £215,591 (2023 - £203,523).

Contributions totalling £41,424 (2023 - £37,772) were payable to the fund at the balance sheet date.

21 Restricted funds

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

	Movement in funds				Movement in funds				Balance at 31 March 2024 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	
Group									
Homeless prevention	12,571	258,000	(294,119)	23,548	-	326,378	(397,404)	71,026	-
Accommodation and support	314,770	5,829,669	(6,066,962)	237,293	314,770	5,957,019	(6,531,027)	259,238	-
Harm reduction	-	255,763	(267,169)	11,406	-	222,166	(209,785)	-	12,381
Other grants	403,011	319,129	(376,537)	-	345,603	227,766	(348,591)	-	224,778
Creating Homes	-	652,231	-	-	652,231	-	(42,388)	-	609,843
	730,352	7,314,792	(7,004,787)	272,247	1,312,604	6,733,329	(7,529,195)	330,264	847,002
Charity									
Homeless prevention	12,571	258,000	(294,119)	23,548	-	326,378	(397,404)	71,026	-
Accommodation and support	314,770	5,829,669	(6,066,962)	237,293	314,770	5,957,019	(6,531,027)	259,238	-
Harm reduction	-	255,763	(267,169)	11,406	-	222,166	(209,785)	-	12,381
Other grants	403,011	319,129	(376,537)	-	345,603	227,766	(348,591)	-	224,778
	730,352	6,662,561	(7,004,787)	272,247	660,373	6,733,329	(7,486,807)	330,264	237,159

See note 24 for explanatory notes to the funds.

22 Designated funds

The income funds of the group and charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 1 April 2023	Incoming resources	Resources expended	Revaluations, gains and losses	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£	£
Capital grant	182,320	-	(17,645)	-	-	164,675	-	(17,022)	-	147,653
Cyclical maintenance fund	56,834	57,150	(112,374)	-	-	1,610	59,800	(13,739)	-	47,671
Revaluation reserve	498,733	-	-	(6,654)	(20,080)	471,999	-	-	50,584	522,583
Capital projects	400,000	-	-	-	-	400,000	-	-	-	400,000
Creating homes	538,000	-	-	(308,047)	-	229,953	174,097	(36,658)	-	367,392
	1,675,887	57,150	(130,019)	(314,701)	(20,080)	1,268,237	233,897	(67,419)	50,584	1,485,299

Grants received to fund capital expenditure are transferred to unrestricted funds from restricted funds when the expenditure is made and then released from designated to general funds over the related assets' useful life.

Capital projects relates to funds that have been designated towards future development in the Downpatrick area.

Creating homes relates to funds that have been designated for the purchase of properties to house clients who are tenancy ready to move from supported living into their own private rented property.

23 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Group						
Fund balances at 31 March 2024 are represented by:						
Tangible assets	1,451,234	742,923	2,194,157	1,476,873	-	1,476,873
Investments	899,006	-	899,006	-	-	-
Current assets/(liabilities)	2,026,282	994,236	3,020,518	2,699,435	2,160,373	4,859,808
Long term liabilities	-	(890,157)	(890,157)	-	(847,769)	(847,769)
	4,376,522	847,002	5,223,524	4,176,308	1,312,604	5,488,912
Charity						
Fund balances at 31 March 2024 are represented by:						
Tangible assets	1,451,234	-	1,451,234	1,476,873	-	1,476,873
Investments	899,006	-	899,006	-	-	-
Current assets/(liabilities)	2,038,367	237,159	2,275,527	2,699,750	660,373	3,360,123
	4,388,607	237,159	4,625,767	4,176,623	660,373	4,836,996

24 Explanatory note to the funds

Homeless prevention

This programme:

- Involves creating local community homeless task group and working with existing youth and community groups to develop homelessness prevention strategies
- Works in response to local need and finds solutions to addressing homelessness locally
- Promotes awareness and educates local service providers such as teachers on homelessness issues
- Promotes holistic support of those more vulnerable people in our communities through partnership working with local communities and agencies.

Accommodation and support

Received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Care Trusts for the provision of accommodation and housing related support services.

Harm reduction

This service aims to assist homeless substance abusers to reduce the harm associated with drug and/or alcohol abuse while they are living in a Simon Community Northern Ireland project as well as continuing that support when they move back into the community. It is funded by the Public Health Agency.

Other grants

Other grants and donations which support the work of the Charity in both accommodation and communitybased support.

Creating Homes

This represents as restricted fund of the subsidiary charity, Simon Community Creating Homes. In future years, a notional interest charge will be applied as expenditure against this fund.

Transfers

Transfers have been made from general funds to cover deficits incurred in restricted funds.

25 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the charity fails to comply with the terms of the Letter of Offer.

26 Operating lease commitments

At the reporting end date the group and charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	26,928	140,065
Between two and five years	-	57,750
	26,928	197,815

27 Contingent assets

During a prior year the charity became aware that it had entitlement to a legacy. Part of the legacy has been received and recognised within income for the current and prior year. The amount of the charity's remaining entitlement to the legacy is uncertain but is currently estimated to be around £569k. The final amount is dependent on the realised value of the assets held in the donor's estate and, as such, has not been recognised in these financial statements.

28 Related party transactions

Remuneration of key management personnel

The charity considers its key management personnel comprise the Chief Executive, the Director of Homelessness Services, the Director of Finance and Business Support, the Director of HR and Organisational Development and the Director of Growth and Engagement. The total remuneration for key management personnel is as follows:

	2024 £	2023 £
Aggregate compensation	336,896	286,901

The charity was under the control of the Board of Directors throughout the current and previous period. There are no material related party transactions or balances during either year or at either year end such as are required to be disclosed.

29 Subsidiaries

Details of the charity's subsidiaries at 31 March 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
Simon Community Creating Homes	Northern Ireland	Charitable	Membership	100.00

30 Cash generated from operations

	2024 £	2023 £
Group		
Surplus for the year	(315,972)	668,947
Adjustments for:		
Investment income recognised in statement of financial activities	(158,076)	(724,439)
Fair value gains and losses on investments	(1,006)	31,403
Depreciation and impairment of tangible fixed assets	108,361	106,480
Movements in working capital:		
(Increase) in debtors	(233,838)	(145,075)
Increase/(decrease) in creditors	639,250	(307)
Cash generated from/(absorbed by) operations	38,719	(62,991)

31 Analysis of changes in net funds

	At 1 April 2023 £	Cash flows £	Non-cash movements £	At 31 March 2024 £
Group				
Cash at bank and in hand	5,260,074	(2,531,929)	-	2,728,145
Cash equivalents	-	1,055,663	-	1,055,663
	5,260,074	(1,476,266)	-	3,783,808
Loans falling due after more than one year	(847,769)	-	(42,388)	(890,157)
	4,412,305	(1,476,266)	(42,388)	2,893,651





Simon Community
Unit 15
North City Business Centre
Duncairn Gardens
Belfast, BT15 2GG

Charity No: NIC102724
Company No: NI017466

028 9023 2882
info@simoncommunity.org
www.simoncommunity.org

Simon Community Northern Ireland

Northern Ireland - Charity number 102724

Annual report

Annual Report

2023 – 2024

simon 
community
Ending Homelessness



Contents

Easton's Story	04	Looking to the future - Doing Things Differently	24
Foreword from our Chair, Joe O'Neill	05	Alex's Story	26
A review of the year, Jim Dennison, Chief Executive	06	Structure, Governance and Management	27
Who is Simon Community?	07	Risk	29
Key Impact at a glance	10	Statutory Disclosures	30
The people we helped this year	11	Financial Review 2023/2024	32
Eoin's Story	12	Financial Statements	33
Alister's Story	13	Independent auditor's report	33
Strategic Objective 1: To prevent homelessness	14	Statement of financial activities	37
Strategic Objective 2: To provide the right support at the right time for those who become homeless	16	Statement of financial position	38
Strategic Objective 3: To offer options and solutions to end homelessness	18	Charity Statement of Financial Position	39
Strategic Objective 4: To develop, support and invest in our staff and volunteers	20	Statement of cash flows	40
		Notes to the financial statements	41

Easton's Story

At just 18, Easton faced a family breakdown that impacted his mental health, forcing him to leave home and live in his car while still attending school. After a brief stay on a friend's sofa, he found support at Simon Community's Foyer in Belfast, a temporary accommodation service for young people under 25 years old.

Initially shy and isolated, Easton gradually began engaging with those around him, accessing mental health support and building up his confidence. Now 20, Easton is the Foyer's client representative, and is focused on securing his own place and a stable job for the future.

“

I'm thankful for the Simon Community for being there to give me somewhere to live while I look for my own place.

I have met so many good people while living here, both staff and clients alike that I am glad to have met. The staff in the Foyer are an amazing group who have helped and supported me so much. From helping me while in my darkest period to growing as a person.

Before I moved here, I was quiet and shy but now I am the client rep of the Foyer, doing things I wouldn't have even thought I could achieve two years ago.

”



Foreword

from our Chair, Joe O'Neill



In my Foreword to last year's accounts - my first as Chair of Simon Community - I reflected on my priorities for the early part of my term in office which were:

- to challenge and support the organisation to do more for those that depend upon our services
- to help develop and deliver our strategic priorities for the next 5 years
- to ensure that the Board has the right people with the right experience providing the right stewardship at the right time.

Reflecting one year on and I am delighted with the progress we have made. Given the passion, dedication, and expertise of the Simon team, I was always confident in our ability to respond to these priorities. Unfortunately, what was far less predictable, was how dramatically the homelessness crisis would continue to escalate, even as the team worked so hard to address these priorities.

In our extensive discussions in 2023/24 on our new five year Strategic Plan, we quickly concluded that we were preparing for both a homelessness crisis and emergency. Our research, the first of its kind in the sector, uncovered the true scale of homelessness in Northern Ireland, revealing that 1 in 34 people meet the official definition of homelessness.

Against this shocking context we developed our new Strategic Plan with a renewed commitment. We must not only provide every opportunity for people in our temporary accommodation to be able to move on to their own homes, but we must also develop a plan which would meaningfully prevent many from falling into homelessness in the first place.

I was particularly pleased with how the organisation challenged the very fundamentals of its purpose, vision and strategic priorities in setting the new strategy and the widespread consultation it undertook with all of its stakeholders.

Most importantly it was crucial to get the views, experiences and insights of our clients. Their plea for the organisation to be their voice and advocate became a shining star for our strategy.

Our extensive consultation also included as many of our staff as possible, our Housing Association partners, the NI Housing Executive, Health and Social Care Trusts and, of course, the Board itself.

Recognising the challenging and deteriorating homelessness environment, we were determined to achieve immediate impact with our new strategy and it was particularly encouraging to see how many of our valued stakeholders turned out in the Ulster Museum on 1st March 2024 for the strategy launch.

What has been particularly rewarding for me as Chair has been to see how the Team at Simon, under the passionate and expert leadership of our Chief Executive, Jim Dennison, and the Senior Management Team, have successfully ensured that the scale of the homelessness emergency remains a focus of public attention, rather than fading away as a short-lived headline from a strategy launch.

For our part my Board colleagues and I are delighted with the early progress being made against the strategy but we remain acutely aware of the challenges we will face over the years to come.

I would like to both congratulate and thank the wonderful staff and volunteers at Simon Community for their unwavering commitment and hard work in 2023/24 to deliver our charitable objectives and who care so passionately about our clients and their wellbeing.

I would also like to thank my fellow Board members for their support and contribution during the year. Developing a new strategy requires significant additional time and commitment from our Board of Trustees, and I very much appreciated how each and every trustee responded.

As we look ahead, I'm confident that we are ready to face the upcoming challenges and make a real impact on homelessness in Northern Ireland. Together, we will work towards a future where everyone has a place to call home.

Joe O'Neill
Chair



A review of the year

Jim Dennison, Chief Executive



It's really difficult to capture the breadth and depth of the work Simon Community does in a short document, but this report aims to do just that. It will draw out the different ways we support people who need help because they have no home to call their own. It describes the demand for services and what we're doing to fulfil our mission and vision of ending homelessness and, in doing so, helping to create a society where everyone has a place to call home.

Peppered through this document are real life stories. I thank Easton, Eoin, Alister and Alex for letting us share their stories. It's easy to get lost in numbers and statistics when we talk about homelessness, but it's vitally important to understand that behind every number there's a person - someone who has either experienced homelessness or is at risk of it. Someone who, with the right help at the right time, could free themselves from homelessness and have a safe, secure and affordable home of their own.

Homelessness is happening all around us, and at a greater rate than ever before. The stories in this document give a snapshot of real lives and struggles, but also real hopes and aspirations.

The demand for our services has never been greater, and it continues to grow. We took nearly 18,000 calls for people needing help during the year. On average, that's a call every 29 minutes, 365 days a year. The demand is relentless but I'm proud to say that we end homelessness for people every day. We couldn't do it without support which is why it is important for me to thank all of the individuals and organisations who contribute either their time or money to help people who need it. And, whilst it has been a challenging year, the resilience and the tenacity shown by my colleagues right across the organisation is remarkable.

They work hard, they are committed and they are truly making a difference. For that, I am very grateful. It's right and appropriate that we celebrate the countless times in which we have helped people to end their homelessness this year. And I'm really pleased that this document also reflects some of our award winning services, services which include our homelessness prevention work, new homelessness solutions and other key elements of our work.

As the calendar closed on 2023, we learned that a staggering 55,500 people were deemed legally homeless across Northern Ireland. The future will hold some very real challenges for our charity and we could not lose sight of these challenges as we began to think about our strategy for the next five years. Our new strategy document, which we entitled **'Doing Things Differently'**, sets out how we will develop existing services and deliver new ones to support more people than ever before. I'm pleased to say that we officially launched that document in March 2024 and have entered the new financial year with a rejuvenated purpose and vigour.

Jim Dennison
CEO

Who is Simon Community?

Founded in 1971, Simon Community was set up to provide a soup run for rough sleepers across Belfast City Centre. Over 50 years later, Simon Community has grown to become Northern Ireland's largest homeless organisation. We work in every corner of NI, providing a range of services that support people experiencing homelessness.

In the past five years - from Coleraine to Armagh, from Lisburn to Derry - we have provided one million nights of accommodation or support for people with nowhere else to go. But we don't just focus on finding people a bed for the night. We provide support that makes a lasting difference: addressing mental health, trauma and addiction issues, and helping to find a permanent place to live.



Our Vision:

A society where everyone has a home.



Our Mission:

To end homelessness for people who need our help.



Our Values:

These values will inspire and challenge us as an organisation.



We are non-judgmental



We exist to support our clients and meet their needs



We are trustworthy and focused on ending homelessness



We are dedicated to the people we support

“
*It is more than
just a room, at
Simon Community
you are never
alone.*”



Key Impact at a glance

Last year, Simon Community helped thousands of people facing homelessness across Northern Ireland.

We provided vital support to those experiencing homelessness through temporary accommodation and essential services.

We focused on supporting those most at risk of homelessness, preventing it before it starts.

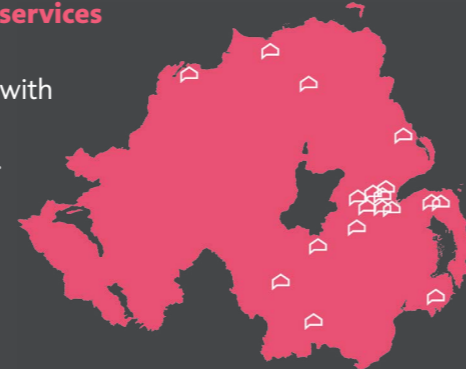
And for many families and individuals, we ended homelessness, breaking the cycle and creating a legacy for generations to come.

17,915

calls for help were made to our freephone support line.

21 **accommodation services**

across NI with a total of 464 beds.



1,086

people were helped through our accommodation sites or support services.

653

people were able to stay in our temporary accommodation sites across Northern Ireland.

173

deposits were provided for those who couldn't afford the up-front costs associated with private rental accommodation.

9

Creating Homes properties were purchased as safe, secure and affordable homes for people experiencing homelessness.

99

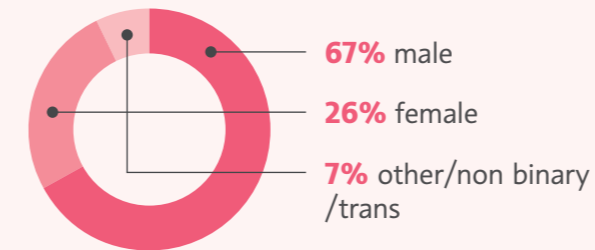
people were supported through our Family Accommodation Service including 58 children.

277 days

was the average length of stay in our temporary accommodation services.

The people we helped this year

Of the people we supported:



34%

were **under age of 25**

45%

needed support with their **mental health**



26%

needed help with their **physical health**



32%

were supported with **budgeting/benefits**

24%

were supported with **education, training or employment/volunteering**

17%

had a **serious medical condition**

10%

were **care leavers**

16%

had a **disability**



Eoin's Story

Eoin, 20, became homeless after a family breakdown. He spent a week sofa surfing in friends' houses. Starting to fear that he would end up having to sleep on the streets, Eoin reached out for help and relocated from Belfast to a Simon Community service in Coleraine. With support, Eoin has now got a job and is looking to the future.



When I first came to Simon Community, I didn't have a job and I didn't really feel like anyone was here for me. I was lonely.

But over the weeks everything's changed. I've patched things up with my family. I've got a job. I'm thankful for the Simon Community staff, they're always there for you.



Alister's Story

At 51, Alister was living with a family member when their relationship broke down, leaving him homeless and unable to maintain his job. As winter fell, Alister was living in a tent under a bridge. One especially cold night, he decided to seek help from Simon Community in Larne. The staff welcomed him, providing a meal and a hot drink, and giving him a safe space to sleep and rebuild his life.



For the first time in months, I felt safe.

You hear all sorts of stories when you're on the outside of a hostel, but it wasn't like that at all. We're all here for the same reason – to try and move on with our lives after having been through a difficult experience.



Strategic Objective 1:

To prevent homelessness

This year, preventing homelessness remained one of our core priorities. Our work has focused on four key areas: providing advice and support, expanding access to alternative accommodation, raising public awareness and engagement, and campaigning for homelessness to remain a key issue on the public policy agenda.

A central pillar of our prevention work has been the provision of advice, support, and signposting services for individuals at risk of homelessness. This year, our **freephone support line received 17,915 calls** from people desperate for help, a 12% increase in demand in just 12 months. Hundreds of people were able to access the information they needed to find secure housing or take steps to prevent becoming homeless.

Securing alternative accommodation is crucial for preventing homelessness, and Simon Community has further developed our ability to support people to find safe, affordable homes. In partnership with **Lloyds Banking Group** and **Crisis**, we successfully delivered the first year of a new collaboration aimed at expanding access to the private rental sector. This innovative programme prevented homelessness in Northern Ireland for 35 households through a combination of financial packages and support services. In addition, thirteen households exited homelessness from our temporary accommodation services. Partnerships like this are a vital tool in our work to prevent homelessness, and enable us to make a bigger difference for those in need.

When someone leaves temporary accommodation and moves into a permanent home, they frequently face substantial financial challenges. The properties they move into are often completely bare, lacking even basic flooring, and the individuals themselves cannot afford essential furnishings or household items. In the three months from January 2024, we provided **18 Move On Packs** to alleviate some of the financial burden during this transition and help prevent a return to homelessness. Our hope is to scale this programme up in 2024/2025.

Creating greater public awareness about the causes and effects of homelessness is essential for both prevention and long-term solutions. This year, we launched several public awareness campaigns and published research, including our study on **"Access to healthcare for Women Experiencing Homelessness,"** which drew attention to the unique challenges faced by women who access our services.

"Access to healthcare for Women Experiencing Homelessness,"

In collaboration with Queen's University Belfast (QUB), we conducted a study that brought to light the significant health inequalities experienced by women facing homelessness. Through direct engagement with women living in Simon Community accommodation, as well as professionals from homelessness and health services, the study developed a practical, person-centred model to better support women in these circumstances. This model, captured in the acronym INvEST—Involve, Network, Educate, Support, and Tailor—provides a framework adaptable across Northern Ireland, responsive to the specific needs of each region.

The INvEST model was launched in March 2024 and brought together allied professionals from various sectors. The event centered on amplifying the voices of women, understanding their health journeys, and addressing how homelessness compounds health challenges. INvEST offers a pathway to strengthen existing best practices, ensuring that women receive timely, appropriate healthcare, free from stigma or judgement. This collaborative approach not only seeks to break down barriers to healthcare access but also fosters a compassionate and inclusive environment for women experiencing homelessness.



“We work hard to make life safe for our young people.”

Housing First for Youth Support Worker

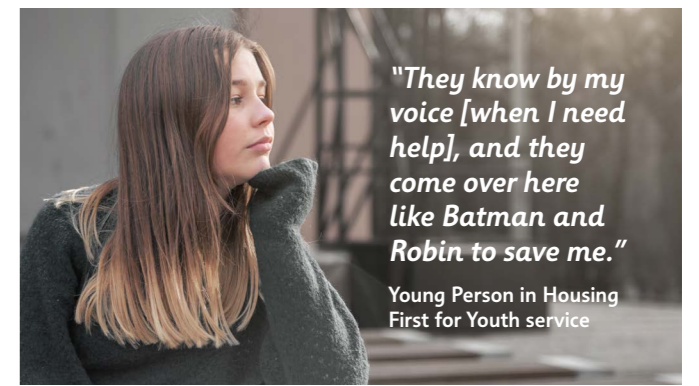


In the past year, Simon Community's media and campaign efforts generated significant impact, with over 3,300 media mentions, reaching an audience of 555.6 million and an estimated PR value of £11 million. Our social media presence grew steadily, adding over 1,100 new followers across our 4 core platforms to a total of 21,452. Key campaigns that contributed to this success include *Easton's Story*, *World Homeless Day with Alex and Davy, Lesley and Eoin at Christmas*, and our quarterly hiring drives, along with fundraising events and fundraising appeals including *Joseph's Story Christmas Campaign*.

Our work in the community this year has been extensive. Through our floating support contracts in Kilcooley (Bangor) and Portadown, 76 individuals received community-based support, an early intervention that helps people remain housed and reduces the risk of falling into homelessness.

Twenty-one young care leavers were supported through our **Housing First for Youth programme**. Care-experienced young people are often battling with trauma from their childhood, with little or no support from family. They are at high risk of homelessness and often lack the social and behavioural skills to cope with managing a tenancy, even if they could find one. Our programme provides them with a guaranteed home and access to 24/7 support when they need it.

The young people themselves have told us the difference Housing First for Youth has made - their health and mental wellbeing has improved; they made friends and community connections in their neighbourhood; and risky or destructive behaviours, like alcohol and drug use, has reduced. They have all described the service as lifesaving.



"They know by my voice [when I need help], and they come over here like Batman and Robin to save me."

Young Person in Housing First for Youth service

As part of our efforts to address homelessness at a systemic level, Simon Community has made homelessness a key priority in public policy discussions. The return of Stormont in January 2024 provided the opportunity to re-engage with MLAs and government officials. We facilitated visits to our services with elected representatives, organised events, and met with decision-makers to advocate for a renewed focus on housing as a critical issue.

Looking forward, we understand the growing need for increased public engagement. As part of the development of our new strategy for 2024-2027, we have identified the need to invest in our public affairs capacity, ensuring that we drive systemic change to improve the outcomes for those at risk of homelessness and amplify their voices.

Strategic Objective 2:

To provide the right support at the right time for those who become homeless

For those who have already lost their homes, our temporary accommodation sites (or hostels) offer a vital lifeline. We provide the right support at the right time for people experiencing homelessness. We listen to those we help, create environments for them to feel safe, provide specialist services, and ensure our staff and volunteers are equipped to deliver high-quality support.

We provide **464 beds in 21 accommodation sites** right across Northern Ireland.

We have 16 Adult Accommodation Services including in Belfast, Derry/Londonderry, Ballymena, Coleraine, Newry, Bangor, Downpatrick and Portadown. These services provide comprehensive housing support, addiction treatment, and wellbeing programmes for adults over 18 years old.

At our **Family Accommodation Service** in Belfast, we have supported 41 families with young children over the past year. Homelessness is not just an issue faced by individuals; it's increasingly affecting entire families. It has a profound and long-term effect on a child's well-being, development, and opportunities. A safe, stable environment is crucial for children's growth and learning, and family homelessness disrupts these critical aspects of their lives. By supporting these families, we're giving children the opportunity to thrive despite the challenges they face.

We operate four **Youth Accommodation Services** - three in Belfast and one in Coleraine - offering crucial support to young people who are increasingly at risk of homelessness. Last year, we provided assistance to 371 young people aged 16-25.

We take pride in shaping our services based on the needs and feedback of those with lived experience. This year we engaged directly with the people we help to inform our future direction. In September 2023, we conducted a series of workshops across Lisburn, Armagh, Derry-Londonderry, and Belfast, including a special session for young people who are accessing our services. These workshops involved 55

individuals living in our temporary accommodation and has been invaluable in helping us understand the current challenges they face and how we can better meet their needs moving forward.

We seek feedback from the people we help regularly to monitor and improve our services. In our recent client satisfaction survey, completed by 229 people across our temporary accommodation sites, 95% of respondents said they received enough support from our staff, and the same percentage felt listened to and able to communicate their needs.

Creating a welcoming and secure environment for individuals in crisis is a core part of what we do. This year, **653 men, women and children stayed in our accommodation services**. This is not just about giving people a bed for the night. We provide the support that makes a lasting difference: addressing mental health, trauma and addiction issues, and helping them to find a permanent place to live.



Being homeless is an extremely difficult experience whether it be rough sleeping, hostel living or being in an overcrowded home. Mental wellbeing and treatment may be the last thing on a person's mind as they focus on paying rent, finding food or securing a bed for the night. Once in the cycle of homelessness and poor mental health, it's often easy for individuals to see alcohol and drugs as their only option, which only exacerbates the situation.

Eoin Ryan, Head of Wellbeing, Simon Community



- The **Low Threshold Service**, funded by the Public Health Agency (PHA), provides essential support to people who want to reduce their alcohol and substance use. Throughout 2023/2024, we were able to support 243 individuals with free and confidential advice. The evaluation of this service showed that 100% of participants felt they received enough support and were making progress in their lives. Additionally, 100% reported having a good relationship with staff, and all would recommend the service to a friend or family member.
- The **Wellbeing Service**, funded by the National Lottery, is another vitally important element of the support we can offer, delivering a range of psychosocial interventions, trauma support and harm reduction techniques to improve the health of people experiencing homelessness. This year we have assisted 148 individuals through this programme improving their mental health and reducing substance use.
- The **Complex Lives project** supports people with very complex needs, affected by chronic and repeat homelessness. The project seeks to help them to access housing, addiction and mental health support, and wider healthcare needs. These individuals often face multiple, severe challenges and struggle to engage with traditional services. Through Complex Lives, we work with partners like the police, Northern Ireland Housing Executive, probation services, and other homeless providers to give intensive, tailored support. From April 2023 to March 2024, we helped 40 people through this programme, with 16 placed in our temporary accommodation and 10 moved into safer housing.
- Our **Transition Project for Separated Children**, in partnership with Belfast HSCT, supports separated children - young people aged 16-17 who are outside their country of origin and separated from both parents - in their move from assessment centres and child residential families to independent living. The project, staffed 7 days a week, provides strength-based, individualised support in areas such as community and social integration, independent living skills, support with accessing school/college, and even help with improving their English. Young people are housed in flats, where they receive daily assistance, with the goal of preparing them for life in the community. In 2023/24, six young people were accommodated and supported, over 3,250 support or activity sessions were delivered, and three young people successfully transitioned to shared homes.

To provide the best possible care, we recognise the importance of investing in our staff. This year, we have continued to offer training and resources to ensure our team can deliver high-quality, client-centered services. Over 95% of the people we helped expressed satisfaction with staff support.

All of our frontline staff are trained in administering naloxone, a lifesaving opioid that can reverse the effects of an overdose. This year, our staff gave 56 doses of naloxone, responding quickly and effectively to emergency situations and helping to save lives.

Our volunteers are also a critical part of the team, and are vital in supporting the work we do. We're especially thankful to our corporate partners, whose volunteer hours have helped transform communal spaces across our temporary accommodation sites. They have also supported Simon's Pantry (our provision of food and household items for people accessing our services), the development and delivery of Home Starter Packs to those that need them, and the Christmas hamper delivery for every person or family living in our temporary accommodation services. In addition, our 15 Move On Coach volunteers have provided vital support to people moving from temporary accommodation into their own homes, a transition that can often be very difficult.

Strategic Objective 3:

To offer options and solutions to end homelessness

As the demand for social housing continues to rise and private rents increase, the need for effective solutions to end homelessness has never been more urgent. We are focused on providing practical options that help people find stable homes and break the cycle of homelessness. This year, we have worked hard to assist individuals in finding and keeping their homes, offering new housing choices, and supporting positive moves to permanent accommodation.

From April 2023 to March 2024, we facilitated 357 'positive move-ons' from temporary accommodation to a more secure place to live. Of these, 244 individuals moved to permanent accommodation, such as social housing, private rentals, or returning to family homes. Another 113 people moved into temporary housing options like supported housing or staying with friends, a significant step forward for many.

Our Tenancy Deposit Scheme provided targeted financial support that made it possible for people to take on private rentals. From April 2023 to March 2024, we received 789 referrals and were able to provide 173 deposits, totaling over £86,000. Thirteen of these deposits directly supported Simon Community temporary accommodation residents, helping them access stable housing in the face of rising costs.

This year, we expanded our **Creating Homes** programme by acquiring an additional 9 properties. Launched in 2020 to tackle the severe shortage of affordable housing for the people we help, this initiative aims to provide safe, secure, and affordable homes for individuals experiencing or at risk of homelessness. As of March 2024, we now own 17 homes that provide critical move-on and permanent homes for individuals transitioning out of homelessness. The benefits of having a permanent home of your own are transformative - offering stability, security and a sense of belonging.



Strategic Objective 4:

To develop, support and invest in our staff and volunteers

Everything we do is built on trust and on the individual relationships we develop. Every person we help is different and the support we offer is tailored to their needs. Whether it's finding someone a bed or supporting them through a difficult time, we are there without judgement.

Across all of our services, we have an amazing staff team who do an incredibly challenging job, sometimes in very difficult circumstances.

In the past year, we have made significant advancements in improving employee wellbeing, reducing operational costs, and strengthening our leadership capabilities. This year we have seen record low employee absence rates and the successful graduation of two cohorts from our "Develop Your Talent" management programme.



This programme has significantly increased my self-awareness, helping me to lead my team with more confidence and empathy. The practical skills I've gained, particularly in managing difficult conversations and setting professional boundaries, have been invaluable.

Develop Your Talent
Management Programme Graduate



To manage rising costs associated with agency staffing, we have worked closely with our operations team to refine our plans and improve our recruitment practices, successfully reducing our reliance on agency staff and achieving significant cost savings as a result.

Our Health & Wellbeing programme for staff is structured around four themes: physical, emotional, mental, and financial wellbeing. Ongoing support is primarily facilitated through our Wellbeing Champion Group and some of the core offering includes:

- **24/7 Counselling Services:** Immediate support for emotional and mental health available to all employees.
- **Healthcare Services:** Ensuring access to essential health services.
- **Employee Support Pathway:** A structured framework providing intensive care for employees following work-related incidents.
- **Menopause Support Group:** A dedicated space for support and shared experiences among employees.
- **Green Therapy:** Outdoor walks and treks designed to promote physical and mental wellbeing, delivered by Positive Outdoors NI.
- **Staff Spaces Improvement:** Creation of onsite wellbeing rooms.

In 2023/2024, we expanded our focus on financial wellbeing by introducing a staff savings scheme through the Credit Union and hosting a pension webinar. A Health Shield representative also attended the staff conference to discuss health benefits. Looking ahead, we plan to introduce Mental Health First Aiders/Champions, further strengthening our support network for staff.

Training & Development

We are committed to ensuring our staff have opportunities to learn and develop by offering a variety of training programmes. Last year, 453 participants attended in-person training sessions, accumulating a total of 274 hours of training.

- **Mandatory Training:** Our required courses include online modules on health and safety, safeguarding, housing rights and benefits, naloxone administration, our ethos and values, and first aid.
- **Specialised Courses:** We provide targeted training in key areas such as alcohol management, ASIST (Applied Suicide Intervention Skills Training), sexual consent, prescription medication delivery, de-escalation techniques, hoarding management, investigations, LGBT+ issues and homelessness, and ligature cutting.

Our training programmes have significantly enhanced service quality, particularly in de-escalation and safeguarding, directly benefiting the people we help. Looking ahead to 2024-25, we are aiming to implement a new Learning Management System (LMS) that will improve access to training, track progress more efficiently, and ensure compliance with mandatory training requirements.



In March, we were very proud to celebrate six nominations and win two awards at the Chartered Institute of Housing All Ireland Housing Awards 2024. Our Housing Solutions Team was named Housing Team of the Year, and our CEO, Jim Dennison, received the award for *Outstanding Contribution to Housing*.

Winning *Housing Team of the Year* is a well-deserved recognition of the impact of our Housing Solutions Team who have gone above and beyond to support individuals and families, using creative approaches to address housing and homelessness.

We also want to acknowledge our four other shortlisted nominations: *Best Housing Story* (featuring Davy Faulkner of the Belfast Foyer and former client Alex), *Excellence in Housing Innovation* for the Creating Homes Initiative, *Housing Hero of the Year* for Kelan McClelland, and the Housing First for Youth service for *Working in Partnership*.

2023/24 Chartered Institute of Housing All Ireland Housing Awards

Employee Demographics:
(Feb 2024, Great Place to Work survey):

We are committed to further improving our diversity and inclusion practices, and creating a workplace culture for all.



250
employees



70
bank staff

Recruitment:

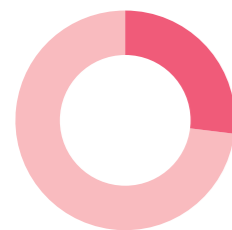


360
applicants



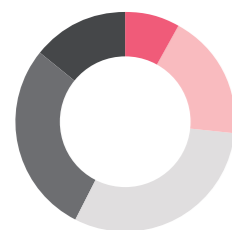
New Starts:
59 across all sites,
including Central Office.

Gender:



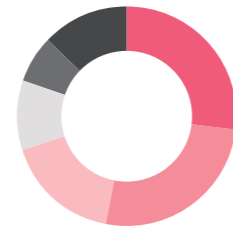
27% male
73% female

Age Groups:



25 or younger: 8.3%
26-34: 18.6%
35-44: 30.8%
45-54: 28.2%
55 or older: 14.1%

Length of Service:



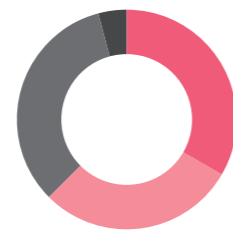
Less than 2 years: 27.2%
2 – 5 years: 25.9%
6 – 10 years: 17.1%
11 – 15 years: 10.1%
16 – 20 years: 7%
Over 20 years: 12.7%

Staff Conference:

In February we hosted our annual Staff Conference with this year's theme of **'Rising to the Challenge'**. The conference was a great opportunity to hear from across our services, as well as share the new organisational strategy for 2024-2029.

We were able to celebrate the successes of the people we help, and take a moment to reflect and remember those we have lost.

Finally, we honoured the many employees who have reached service milestones this year of 10, 15, 20 and 25 years in service.



10 years: 8 employees
15 years: 7 employees
20 years: 8 employees
25 years: 1 employee



Looking to the future

Doing Things Differently

Throughout 2023/2024, we developed Simon Community's new five-year strategy through a collaborative process that engaged across the organisation. We consulted with the Board of Trustees, frontline staff, partners, and—most importantly—the people with lived experience of homelessness.

In 2024, Northern Ireland is facing a serious homelessness crisis, and at Simon Community, we recognise the need to do things differently if we are to end homelessness for good. Our new strategic plan for 2024 to 2029 outlines practical actions that will make a real difference. With over 86,000 people waiting for social housing - 75% of them in housing stress - and 55,500 people legally classified as homeless, the urgency to act is clear.



- 1. Preventing Homelessness:** We must scale up our prevention efforts, increasing the support we give to people before they end up in the cycle of homelessness.



- 2. Providing the Right Support at the Right Time:** We must continue to improve both the access to, and quality of, our temporary accommodation services. We must also actively engage with those we support to inform service improvements and development.



- 3. Offering Solutions to End Homelessness:** With significant gaps in housing supply, we need to provide solutions and support for people to access permanent homes. We will significantly scale up our Creating Homes portfolio and expand our Housing First initiative, with a focus on addressing homelessness among young people and women.



- 4. Developing and supporting our People:** We will deepen our collaboration with those we support as well as focus on recruiting and retaining a skilled and healthy workforce.



- 5. Building a strong Simon Community for the future:** We will further strengthen governance to improve service delivery, and we will build a network of supporters, volunteers, and partners across Northern Ireland.

In March 2024, we hosted the launch of our new strategic plan, Doing Things Differently. Hosted by BBC Journalist Tara Mills, our Chair Joe O'Neill and CEO Jim Dennison outlined a bold vision to tackle the homelessness crisis in Northern Ireland. They were joined by PropertyPal's Jordan Buchanan, who provided insight into the local housing landscape, and Elisabeth Hammer, Chair of BAWO in Austria, who shared innovative approaches to homelessness from her country.



Alex's Story

Alex spent nearly two years in the Foyer, our temporary accommodation service in Belfast for young people aged 18-25.

During her time with us, Alex rebuilt her life and gained the confidence she needed to live independently again. She is now an outreach worker, supporting young people across Belfast who face challenges similar to her own.

Reflecting on the staff at Simon Community, Alex said,

“*Financially, I didn't have anything sorted out. That's when the staff stepped in - they advocated for me and helped me with the benefits. They kept me strong whenever I felt like I couldn't keep myself up.*”



Structure, Governance and Management

Legal and Administrative Information

Simon Community is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The company is a registered charity with the Charity Commission for Northern Ireland, registration number, NIC102724.

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

- Mr. J O'Neill**
(Chair)
- Mr. J Johnston**
(resigned as of 13 November 2023)
- Mr. C Donaghy**
- Ms. T McAreavey**
- Mr. M O'Kane**
- Ms. A Braden**
- Ms A McGregor**
- Mr D Templeton**
- Mr C Fegan**
(joined on 13th November 2023)
- Mr D McAllister**
(joined on 13th November 2023)

The Trustees have ultimate legal and financial responsibility for the affairs of Simon Community, although the management of the organisation is delegated to the staff, through the Chief Executive. The trust deed allows for up to 12 trustees to be appointed. Trustees appointed to the Board of Directors may serve for a maximum of three consecutive fixed terms, and on the expiry of the third fixed term shall not be eligible for re-election.

All Trustees give their time voluntarily and receive no benefits from Simon Community Northern Ireland. New Trustees are recruited to the Board of Directors by identification of skills needed. The recruitment of new Trustees is the responsibility of the Board of Directors who meet at least four times a year as appropriate. Simon Community Northern Ireland has an induction programme for new Trustees as part of which they:

- receive a copy of the Trustees' Handbook;
- are advised of their legal responsibilities and requirements in regard to the code of conduct and declaration of interests; and
- receive briefings from the Senior Leadership Team on strategic and operational challenges and priorities.

There are three sub-Committees of the Board of Trustees (Strategy & Sustainability, Audit & Risk and Quality Assurance & Improvement). The Committees report on progress of delivering the strategic and operational plans and make recommendations relating to them to the full Board.

Simon Community Senior Management team:

- Jim Dennison CIHCM**
Chief Executive
- Andrea McCooke**
Director of HR and Organisational Development
- Áine Robinson ACA**
Director of Finance & Business Support
- Kirsten Hewitt**
Director of Homelessness Service
- Harriett Roberts**
Director of Growth & Engagement
(joined 11th September 2023)

Secretary:
Ms A McGregor

Charity number:
NIC102724

Company number:
NI017466

Principal address:
Unit 15
North City Business Centre
Duncairn Gardens
Belfast, BT15 2GG

Registered office:
Unit 15
North City Business Centre
Duncairn Gardens
Belfast, BT15 2GG

Auditor:
GMcG BELFAST
Chartered Accountants & Statutory Auditor
Alfred House
19 Alfred Street
Belfast, BT2 8EQ

Bankers:
Danske Bank
Donegall Square West
Belfast, BT1 6JS

Solicitors:
Agnew, Andress, Higgins & Co
92 High Street
Belfast, BT1 2BG

Worthingtons
24-38 Gordon Street
Belfast, BT1 2LG

Risk

Simon Community's projects make a significant impact on the families and individuals who access our work, but they are not without risks. We follow robust risk management protocols, with oversight by the Audit & Risk Committee of the Board. The Corporate Risk Register is reviewed monthly by the Senior Management Team to assess departmental risks and key strategic risks are identified and shared for review by the Audit & Risk Committee and the Board on a quarterly basis.

Here's a summary of key risks and measures taken to mitigate them during 2023/2024:

- 1. Funding and Resource Risks:**
Financial Sustainability: Secure diverse funding sources.
Resource Allocation: Implement strict oversight for efficient resource use.
- 2. Affordable Housing Expansion Risk:**
Property Market Fluctuations: Monitor market trends and adapt strategies.
Regulatory Challenges: Work with legal experts to navigate regulations.
- 3. Corporate Partnership Risks:**
Partnership Alignment: Select partners aligned with the mission.
Dependency Risk: Diversify partnership sources.
- 4. Employee Health and Wellbeing Risks:**
Burnout and Stress: Implement wellness programmes.
Mental Health Stigma: Promote mental health openness.
- 5. Project Execution Risks:**
Project Delays: Develop contingency plans.
Quality Control: Establish rigorous quality standards. Mitigating these risks through diversification, adaptation, and effective management will enhance project success while minimising setbacks. Continuous monitoring and adjustment are key.

In addition, Simon Community has in place an Internal Audit strategy (2021-2026). During the year, the following internal audits were completed and were awarded a "Satisfactory" assurance rating;

- Incident Response and Safeguarding
- Review of IT Systems
- Financial Control Review

Business Continuity Planning

The organisation has in place a Business Continuity Plan it can refer to in the event of a significant business interruption. A test exercise is completed annually, and any lesson learned fed into the business continuity planning process and a revised plan produced. This ensures the plan remains live and relevant for all staff involved.



Statutory Disclosures

Remuneration of Key Management and Personnel

All staff remuneration is matched to the appropriate grade on Simon Community's pay scale in advance of employment.

Simon Community periodically benchmarks its remuneration of posts against similar roles in the sector and wider labour market. Unless agreed in advance of employment, staff are appointed at the bottom of the scale with a step up to the next point on 1 April annually and only on completion of a successful probationary period.

Employee involvement

The charity's policy is to consult its workforce through partnership meetings with trade unions, team meetings, staff roadshows and corporate briefings matters likely to affect employees' interests. Communication updates are issued to employees on a regular basis, which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the organisation's performance.

Supporting those with disabilities

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. All reasonable adjustments are made during the recruitment process. In the event of members of staff becoming disabled, every effort is made to ensure reasonable adjustments are made so that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of staff with disabilities should, as far as possible, be identical to that of other employees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Simon Community for the purpose of company law, are responsible for preparing the Trustees' Report and

the group financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including the income and expenditure, of the group for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Financial Review 2023/2024

The financial statements are presented in the standard format required by the Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) and cover the activities of Simon Community Northern Ireland and its subsidiary charity, Simon Community Creating Homes. The Statement of Financial Activities (SOFA) shows the gross income from all sources and the split of activity between restricted and unrestricted funds.

Given the nature and location of Simon Community Northern Ireland operations, the charity is not significantly exposed to price risk or foreign exchange risk. Regarding liquidity risk, cash flow is actively managed to ensure the charity has sufficient available funds for operations and planned expansions.

Interest rate risk is not currently relevant in relation to funding requirements. Regarding credit risk, exposure to individual clients is reviewed.

Simon Community Northern Ireland annually reviews its reserves policy and the level of unrestricted reserves. In this context, unrestricted reserves are the total funds freely available to spend on any of the Charity's purposes. This definition excludes restricted funds and funds designated for essential future spending, although holding such funds may influence the Charity's reserve policy.

The Trustees have adopted a risk-based approach to the assessment of the appropriate level of freely available reserves. This approach is based on an understanding of income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates. The unrestricted reserves balance at 31st March 2024 was £4,388,607 of which £2,038,367 was freely available for the Charity's purposes.

Within its unrestricted reserves, the Charity has designated funds of £1,485,299 related to capital grants, cyclical maintenance fund for the upkeep of client accommodation sites as well as designated funds towards capital projects and the purchase of properties to provide a home for clients who are ready to move into their own private rented property.

In 2021, an assessment of the level of free reserves that would be required to:

- maintain a quality service provision during any possible wind-up of the organisation;
- allow the orderly transition of services; and
- pay any financial liabilities, was calculated at £898k.

The Board approved the placement of these 'required' reserves in an investment portfolio that could be accessed relatively quickly should a 'doomsday' scenario arise.

Financial Statements

For The Year Ended 31 March 2024

Independent Auditor's Report to the Members of Simon Community Northern Ireland

Opinion

We have audited the financial statements of Simon Community Northern Ireland (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the consolidated statement of financial position, the charity statement of financial position, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in

the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST**

**Chartered Accountants
Statutory Auditor**

Chartered Accountants & Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Consolidated Statement of Financial Activities Including Income and Expenditure Account

For the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	1,216,785	776,309	1,993,094	1,112,958	832,892	1,945,850
Charitable activities	4	5,396,765	5,957,019	11,353,784	4,963,811	5,829,669	10,793,480
Other income	5	158,076	-	158,076	72,208	652,231	724,439
Total income		6,771,626	6,733,328	13,504,954	6,148,977	7,314,792	13,463,769
Expenditure on:							
Raising funds	6	449,221	-	449,221	354,983	-	354,983
Charitable activities	7	5,843,517	7,529,194	13,372,711	5,403,649	7,004,787	12,408,436
Total expenditure		6,292,738	7,529,194	13,821,932	5,758,632	7,004,787	12,763,419
Net gains/(losses) on investments	11	1,006	-	1,006	(31,403)	-	(31,403)
Net incoming/(outgoing) resources before transfers		479,894	(795,866)	(315,972)	358,942	310,005	668,947
Gross transfers between funds		(330,264)	330,264	-	(272,247)	272,247	-
Net incoming/(outgoing) resources		149,630	(465,602)	(315,972)	86,695	582,252	668,947
Other recognised gains and losses							
Revaluation of tangible fixed assets		50,584	-	50,584	(20,080)	-	(20,080)
Net movement in funds		200,214	(465,602)	(265,388)	66,615	582,252	648,867
Fund balances at 1 April 2023		4,176,308	1,312,604	5,488,912	4,109,693	730,352	4,840,045
Fund balances at 31 March 2024		4,376,522	847,002	5,223,524	4,176,308	1,312,604	5,488,912

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

All income and expenditure derive from continuing activities.

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

Consolidated Statement of Financial Position

As at 31 March 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		2,194,157		1,476,873
Investments	14		899,006		-
			3,093,163		1,476,873
Current assets					
Debtors	16	1,130,803		896,965	
Investments	15	1,055,663		-	
Cash at bank and in hand		2,728,145		5,260,074	
		4,914,611		6,157,039	
Creditors: amounts falling due within one year	17	(1,894,093)		(1,297,231)	
Net current assets			3,020,518		4,859,808
Total assets less current liabilities			6,113,681		6,336,681
Creditors: amounts falling due after more than one year	18		(890,157)		(847,769)
Net assets			5,223,524		5,488,912
Income funds					
Restricted funds	21		847,002		1,312,604
Unrestricted funds					
Designated funds:					
Revaluation reserve		522,583		471,999	
Other designated funds		962,716		796,238	
General unrestricted funds	22	1,485,299		1,268,237	
		2,891,223		2,908,071	
			4,376,522		4,176,308
			5,223,524		5,488,912

The financial statements were approved by the Trustees on 11 November 2024

Ms T McAreavey
Trustee

Mr J O'Neill
Trustee

Company registration number NI017466

Charity Statement of Financial Position

As at 31 March 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		1,451,234		1,476,873
Investments	14		899,006		-
			2,350,240		1,476,873
Current assets					
Debtors	16	1,122,082		896,965	
Investments	15	1,055,663		-	
Cash at bank and in hand		1,990,979		3,760,089	
		4,168,724		4,657,054	
Creditors: amounts falling due within one year	17	(1,893,198)		(1,296,931)	
Net current assets			2,275,526		3,360,123
Total assets less current liabilities			4,625,766		4,836,996
Net assets			4,625,766		4,836,996
Income funds					
Restricted funds	21		237,159		660,373
Unrestricted funds					
Designated funds:					
Revaluation reserve		522,583		471,999	
Other designated funds		962,716		796,238	
General unrestricted funds	22	1,485,299		1,268,237	
		2,903,308		2,908,386	
			4,388,607		4,176,623
			4,625,766		4,836,996

The financial statements were approved by the Trustees on 11 November 2024

Ms T McAreavey
Trustee

Mr J O'Neill
Trustee

Company registration number NI017466

Consolidated Statement of Cash Flows

For the year ended 31 March 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	30		38,719		(62,991)
Investing activities					
Purchase of tangible fixed assets		(775,061)		(308,180)	
Purchase of investments		(898,000)		-	
Proceeds from disposal of investments		-		922,259	
Investment income received		158,076		724,439	
Net cash (used in)/generated from investing activities			(1,514,985)		1,338,518
Financing activities					
Proceeds from borrowings				847,769	
Net cash (used in)/generated from financing activities					847,769
Net (decrease)/increase in cash and cash equivalents			(1,476,266)		2,123,296
Cash and cash equivalents at beginning of year			5,260,074		3,136,778
Cash and cash equivalents at end of year			3,783,808		5,260,074
Relating to:					
Cash at bank and in hand			2,728,145		5,260,074
Short term deposits included in current asset investments			1,055,663		-

Notes to the Financial Statements

For the year ended 31 March 2024

1 Accounting policies

Charity information

Simon Community Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Unit 15, North City Business Centre, Duncairn Gardens, Belfast, BT15 2GG.

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include certain investments and financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements consolidate the accounts of Simon Community Northern Ireland and its subsidiary undertaking, Simon Community Creating Homes.

The charity is the sole member of Simon Community Creating Homes, a charitable company registered in Northern Ireland that was incorporated on 13 June 2022.

The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

The income and expenditure account for the year dealt with in the accounts of the charity was net expenditure of £261,814 (2023 - net income of £17,031).

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise capital grants that have been expended for their restricted purpose and have been transferred to unrestricted funds. Such designated funds are then released to general funds over the related assets useful life.

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

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.

1 Accounting policies (Continued)

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.

Donated goods for resale in charity shops are included as income in the period the goods are sold. No amounts are included in the financial statements for services donated by volunteers.

Revenue grants are credited to incoming resources in the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related asset's useful life.

Rental income is recognised evenly over the period to which it relates.

Investment income is included in the Statement of Financial Activities when receivable.

Income for accommodation and support charges is received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Services Trusts for the provision of accommodation to homeless people. This is included in the Statement of Financial Activities when receivable.

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. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fundraising costs include the salaries, direct expenditure and overhead costs of staff who promote fundraising, including events and mailings.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities

and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs includes those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

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.

Tangible fixed assets costing more than £1,000 are capitalised and included at purchase cost, together with any incidental costs of acquisition.

Freehold properties are carried at their revalued amounts being fair value at the date of valuation less subsequent depreciation and impairment losses. Revaluations are performed by professional qualified valuers with sufficient regularity to ensure that the carrying amounts do not differ materially from those that would be determined using fair values at the end of each reporting date. Any accumulated depreciation at the date of revaluation is eliminated against the carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Any revaluation increase is transferred to the revaluation reserve. Where a property accumulates a deficit thus exceeding any previous revaluation surpluses, it is recognised as expenditure in the Statement of Financial Activities. Any reversal of such a deficit is recognised in the Statement of Financial Activities as a reduction in expenditure.

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

Property improvements

2% straight line/over lease term

House equipment

20% & 50% straight line

Office equipment

20, 25 & 50% straight line

Motor vehicles

20% straight line

1 Accounting policies (Continued)

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

1.10 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.

1.11 Employee benefits

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

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

1 Accounting policies (Continued)

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Property valuations

The charity applies a policy of carrying land and buildings at valuation and professional revaluations are carried out as often as is deemed necessary. Deciding on the frequency of the valuations requires judgement and the valuations involve assumptions and estimation uncertainty regarding market conditions.

Land and buildings were most recently revalued during the year ended 31 March 2024, resulting in a revaluation gain of £51k. Any additions since the date of last valuation are carried at cost.

Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on interpretation of the grants and donations received.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.



3 Donations and legacies

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	833,709	-	833,709	831,245	-	831,245
Legacies receivable	335,043	-	335,043	254,480	-	254,480
Grants	48,033	776,309	824,342	27,233	832,892	860,125
	1,216,785	776,309	1,993,094	1,112,958	832,892	1,945,850
Grants receivable for core activities						
Northern Ireland Housing Executive	-	326,378	326,378	-	258,000	258,000
Public Health Agency	-	222,166	222,166	-	255,763	255,763
Other Grants	48,033	227,765	275,798	27,233	319,129	346,362
	48,033	776,309	824,342	27,233	832,892	860,125

4 Charitable activities

	Accomm. and support charges 2024 £	Accomm. and support charges 2023 £
Services provided under funding agreement	11,353,784	10,793,480
Analysis by fund		
Unrestricted funds - general	5,396,765	4,963,811
Restricted funds	5,957,019	5,829,669
	11,353,784	10,793,480
Performance related grants		
Supporting People	5,957,019	5,829,669
Accommodation and Community Support Services	4,105,929	3,732,926
Health and Social Care Trust	1,290,836	1,232,385
	11,353,784	10,793,480

5 Other income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Rental income	90,402	54,406	-	54,406
Bank interest	54,154	17,802	-	17,802
Creating Homes income	13,520	-	652,231	652,231
	158,076	72,208	652,231	724,439

6 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Fundraising and publicity		
Fundraising	277,497	228,392
Support costs	171,724	126,591
Fundraising and publicity	449,221	354,983
	449,221	354,983

7 Charitable activities

	Influencing policy & practice 2024 £	Accomm. based support 2024 £	Homelessness Prevention 2024 £	Harm reduction 2024 £	Total 2024 £	Total 2023 £
Staff costs	-	7,787,427	380,328	187,146	8,354,901	8,197,771
Depreciation and impairment	-	108,361	-	-	108,361	106,480
Projects	-	2,825,216	-	-	2,825,216	2,327,460
Supporting People recovery	-	314,770	-	-	314,770	-
	-	11,035,774	380,328	187,146	11,603,248	10,631,711
Share of support costs (see note 8)	171,602	1,365,136	42,494	29,249	1,608,481	1,631,042
Share of governance costs (see note 8)	-	160,982	-	-	160,982	145,683
	171,602	12,561,892	422,822	216,395	13,372,711	12,408,436
Analysis by fund						
Unrestricted funds - general	171,602	5,639,885	25,419	6,611	5,843,517	5,403,649
Restricted funds	-	6,922,007	397,403	209,784	7,529,194	7,004,787
	171,602	12,561,892	422,822	216,395	13,372,711	12,408,436

8 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Homelessness services	239,902	18,730	258,632	221,530	24,614	246,144
Human resources	457,130	9,329	466,459	452,585	9,237	461,822
Finance	405,552	77,128	482,680	311,511	58,318	369,829
Communications	192,140	7,686	199,826	152,951	8,050	161,001
IT	193,973	-	193,973	173,692	-	173,692
Development	97,141	10,793	107,934	143,222	15,914	159,136
Property	140,973	14,994	155,967	146,258	13,716	159,974
Central accommodation and support services	53,394	-	53,394	155,884	-	155,884
Fundraising	-	7,322	7,322	-	-	-
Audit fees	-	15,000	15,000	-	15,834	15,834
	1,780,205	160,982	1,941,187	1,757,633	145,683	1,903,316
Analysed between Fundraising Charitable activities	171,724 1,608,481	- 160,982	171,724 1,769,463	126,591 1,631,042	- 145,683	126,591 1,776,725
	1,780,205	160,982	1,941,187	1,757,633	145,683	1,903,316

Governance costs includes payments to the auditors of £7,560 (2023- £6,050) for the audit of the charity financial statements.

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	311	315
Employment costs	2024 £	2023 £
Wages and salaries	7,530,053	7,362,117
Social security costs	609,257	632,131
Other pension costs	215,591	203,523
	8,354,901	8,197,771

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 - £70,000	2	-
£70,001 - £80,000	1	-
£80,001 - £90,000	1	1

11 Net gains/(losses) on investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
(Loss)/gain from revaluation of investments	1,006	(31,403)

12 Taxation

The Charity is recognised as such by HM Revenue and Customs and is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the Charity's primary objectives, if these profits or surpluses are applied solely for charitable purposes.

13 Tangible fixed assets

Group	Freehold land and buildings £	Property improvements £	House equipment £	Office equipment £	Motor vehicles £	Total £
Cost or valuation						
At 1 April 2023	1,257,458	141,889	269,365	255,842	6,000	1,930,554
Additions	713,513	-	50,623	10,925	-	775,061
Disposals	-	-	-	(5,509)	-	(5,509)
Revaluation	35,000	-	-	-	-	35,000
At 31 March 2024	2,005,971	141,889	319,988	261,258	6,000	2,735,106
Depreciation and impairment						
At 1 April 2023	3,109	75,529	122,644	247,498	4,900	453,680
Depreciation charged in the year	31,022	14,730	53,285	8,224	1,100	108,361
Eliminated in respect of disposals	-	-	-	(5,509)	-	(5,509)
Revaluation	(15,583)	-	-	-	-	(15,583)
At 31 March 2024	18,548	90,259	175,929	250,213	6,000	540,949
Carrying amount						
At 31 March 2024	1,987,423	51,630	144,059	11,045	-	2,194,157
At 31 March 2023	1,254,348	66,360	146,721	8,344	1,100	1,476,873

13 Tangible fixed assets (Continued)

Charity	Freehold land and buildings £	Property improvements £	House equipment £	Office equipment £	Motor vehicles £	Total £
Cost or valuation						
At 1 April 2023	1,257,458	141,889	269,365	255,842	6,000	1,930,554
Additions	-	-	13,965	10,925	-	24,890
Disposals	-	-	-	(5,509)	-	(5,509)
Revaluation	35,000	-	-	-	-	35,000
At 31 March 2024	1,292,458	141,889	283,330	261,258	6,000	1,984,935
Depreciation and impairment						
At 1 April 2023	3,109	75,529	122,644	247,498	4,900	453,680
Depreciation charged in the year	25,266	14,730	51,793	8,224	1,100	101,113
Eliminated in respect of disposals	-	-	-	(5,509)	-	(5,509)
Revaluation	(15,583)	-	-	-	-	(15,583)
At 31 March 2024	12,792	90,259	174,437	250,213	6,000	533,701
Carrying amount						
At 31 March 2024	1,279,666	51,630	108,893	11,045	-	1,451,234
At 31 March 2023	1,254,349	66,360	146,721	8,344	1,100	1,476,874

13 Tangible fixed assets (Continued)

Land and buildings were revalued in January 2024 by independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties. Additions since the date of last valuation are carried at cost.

At 31 March 2024, had the revalued assets been carried at historic cost less accumulated depreciation

and accumulated impairment losses, their carrying amount would have been approximately £759,654.

The revaluation surplus is carried within the revaluation reserve, which is part of the charity's unrestricted funds.

Freehold land and buildings with a carrying amount of £1,410,441 have been pledged to secure borrowings of the group.

14 Fixed asset investments

Group and charity	Listed investments £
Cost or valuation	
At 1 April 2023	-
Additions	898,000
Valuation changes	1,006
At 31 March 2024	899,006
Carrying amount	
At 31 March 2024	899,006
At 31 March 2023	-

15 Current asset investments

	2024 £	2023 £
Unlisted investments	1,055,663	-

16 Debtors: amounts falling due within one year:

	2024 £	2023 £
Group		
Trade debtors	572,792	433,293
Other debtors	247,375	205,916
Prepayments and accrued income	310,636	257,756
	1,130,803	896,965
Charity		
Trade debtors	572,147	433,293
Other debtors	239,300	205,916
Prepayments and accrued income	310,636	257,756
	1,122,083	896,965

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Group		
Other taxation and social security	209,923	136,354
Deferred income	20,000	20,000
Trade creditors	741,604	688,460
Other creditors	3,086	16,450
Accruals and deferred income	919,480	435,967
	1,894,093	1,297,231
Charity		
Other taxation and social security	209,923	136,354
Deferred income	20,000	20,000
Trade creditors	741,604	688,460
Amounts owed to subsidiary undertakings	537	-
Other creditors	3,086	16,450
Accruals and deferred income	918,048	435,667
	1,893,198	1,296,931

18 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Group		
Borrowings	890,157	847,769

19 Loans and overdrafts

	2024 £	2023 £
Group		
Other loans	890,157	847,769
Payable after one year	890,157	847,769
Amounts included above which fall due after five years: Payable by instalments	636,876	662,514

The long-term loans are secured by fixed charges over specific properties of the group and a floating charge in respect of all the assets of Simon Community Creating Homes.

In accordance with FRS 102 the loan has been recognised at the net present value of the future repayments and a notional interest rate charge of 5% will be applied to the loan in future years.

20 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £215,591 (2023 - £203,523).

Contributions totalling £41,424 (2023 - £37,772) were payable to the fund at the balance sheet date.

21 Restricted funds

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

	Movement in funds				Movement in funds				Balance at 31 March 2024 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	
Group									
Homeless prevention	12,571	258,000	(294,119)	23,548	-	326,378	(397,404)	71,026	-
Accommodation and support	314,770	5,829,669	(6,066,962)	237,293	314,770	5,957,019	(6,531,027)	259,238	-
Harm reduction	-	255,763	(267,169)	11,406	-	222,166	(209,785)	-	12,381
Other grants	403,011	319,129	(376,537)	-	345,603	227,766	(348,591)	-	224,778
Creating Homes	-	652,231	-	-	652,231	-	(42,388)	-	609,843
	730,352	7,314,792	(7,004,787)	272,247	1,312,604	6,733,329	(7,529,195)	330,264	847,002
Charity									
Homeless prevention	12,571	258,000	(294,119)	23,548	-	326,378	(397,404)	71,026	-
Accommodation and support	314,770	5,829,669	(6,066,962)	237,293	314,770	5,957,019	(6,531,027)	259,238	-
Harm reduction	-	255,763	(267,169)	11,406	-	222,166	(209,785)	-	12,381
Other grants	403,011	319,129	(376,537)	-	345,603	227,766	(348,591)	-	224,778
	730,352	6,662,561	(7,004,787)	272,247	660,373	6,733,329	(7,486,807)	330,264	237,159

See note 24 for explanatory notes to the funds.

22 Designated funds

The income funds of the group and charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 1 April 2023	Incoming resources	Resources expended	Revaluations, gains and losses	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£	£
Capital grant	182,320	-	(17,645)	-	-	164,675	-	(17,022)	-	147,653
Cyclical maintenance fund	56,834	57,150	(112,374)	-	-	1,610	59,800	(13,739)	-	47,671
Revaluation reserve	498,733	-	-	(6,654)	(20,080)	471,999	-	-	50,584	522,583
Capital projects	400,000	-	-	-	-	400,000	-	-	-	400,000
Creating homes	538,000	-	-	(308,047)	-	229,953	174,097	(36,658)	-	367,392
	1,675,887	57,150	(130,019)	(314,701)	(20,080)	1,268,237	233,897	(67,419)	50,584	1,485,299

Grants received to fund capital expenditure are transferred to unrestricted funds from restricted funds when the expenditure is made and then released from designated to general funds over the related assets' useful life.

Capital projects relates to funds that have been designated towards future development in the Downpatrick area.

Creating homes relates to funds that have been designated for the purchase of properties to house clients who are tenancy ready to move from supported living into their own private rented property.

23 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Group						
Fund balances at 31 March 2024 are represented by:						
Tangible assets	1,451,234	742,923	2,194,157	1,476,873	-	1,476,873
Investments	899,006	-	899,006	-	-	-
Current assets/(liabilities)	2,026,282	994,236	3,020,518	2,699,435	2,160,373	4,859,808
Long term liabilities	-	(890,157)	(890,157)	-	(847,769)	(847,769)
	4,376,522	847,002	5,223,524	4,176,308	1,312,604	5,488,912
Charity						
Fund balances at 31 March 2024 are represented by:						
Tangible assets	1,451,234	-	1,451,234	1,476,873	-	1,476,873
Investments	899,006	-	899,006	-	-	-
Current assets/(liabilities)	2,038,367	237,159	2,275,527	2,699,750	660,373	3,360,123
	4,388,607	237,159	4,625,767	4,176,623	660,373	4,836,996

24 Explanatory note to the funds

Homeless prevention

This programme:

- Involves creating local community homeless task group and working with existing youth and community groups to develop homelessness prevention strategies
- Works in response to local need and finds solutions to addressing homelessness locally
- Promotes awareness and educates local service providers such as teachers on homelessness issues
- Promotes holistic support of those more vulnerable people in our communities through partnership working with local communities and agencies.

Accommodation and support

Received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Care Trusts for the provision of accommodation and housing related support services.

Harm reduction

This service aims to assist homeless substance abusers to reduce the harm associated with drug and/or alcohol abuse while they are living in a Simon Community Northern Ireland project as well as continuing that support when they move back into the community. It is funded by the Public Health Agency.

Other grants

Other grants and donations which support the work of the Charity in both accommodation and communitybased support.

Creating Homes

This represents as restricted fund of the subsidiary charity, Simon Community Creating Homes. In future years, a notional interest charge will be applied as expenditure against this fund.

Transfers

Transfers have been made from general funds to cover deficits incurred in restricted funds.

25 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the charity fails to comply with the terms of the Letter of Offer.

26 Operating lease commitments

At the reporting end date the group and charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	26,928	140,065
Between two and five years	-	57,750
	26,928	197,815

27 Contingent assets

During a prior year the charity became aware that it had entitlement to a legacy. Part of the legacy has been received and recognised within income for the current and prior year. The amount of the charity's remaining entitlement to the legacy is uncertain but is currently estimated to be around £569k. The final amount is dependent on the realised value of the assets held in the donor's estate and, as such, has not been recognised in these financial statements.

28 Related party transactions

Remuneration of key management personnel

The charity considers its key management personnel comprise the Chief Executive, the Director of Homelessness Services, the Director of Finance and Business Support, the Director of HR and Organisational Development and the Director of Growth and Engagement. The total remuneration for key management personnel is as follows:

	2024 £	2023 £
Aggregate compensation	336,896	286,901

The charity was under the control of the Board of Directors throughout the current and previous period. There are no material related party transactions or balances during either year or at either year end such as are required to be disclosed.

29 Subsidiaries

Details of the charity's subsidiaries at 31 March 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
Simon Community Creating Homes	Northern Ireland	Charitable	Membership	100.00

30 Cash generated from operations

	2024 £	2023 £
Group		
Surplus for the year	(315,972)	668,947
Adjustments for:		
Investment income recognised in statement of financial activities	(158,076)	(724,439)
Fair value gains and losses on investments	(1,006)	31,403
Depreciation and impairment of tangible fixed assets	108,361	106,480
Movements in working capital:		
(Increase) in debtors	(233,838)	(145,075)
Increase/(decrease) in creditors	639,250	(307)
Cash generated from/(absorbed by) operations	38,719	(62,991)

31 Analysis of changes in net funds

	At 1 April 2023 £	Cash flows £	Non-cash movements £	At 31 March 2024 £
Group				
Cash at bank and in hand	5,260,074	(2,531,929)	-	2,728,145
Cash equivalents	-	1,055,663	-	1,055,663
	5,260,074	(1,476,266)	-	3,783,808
Loans falling due after more than one year	(847,769)	-	(42,388)	(890,157)
	4,412,305	(1,476,266)	(42,388)	2,893,651





Simon Community
Unit 15
North City Business Centre
Duncairn Gardens
Belfast, BT15 2GG

Charity No: NIC102724
Company No: NI017466

028 9023 2882
info@simoncommunity.org
www.simoncommunity.org

Simon Community Northern Ireland

Northern Ireland - Charity number 102724

Annual return

Annual Report

2023 – 2024

simon 
community
Ending Homelessness



Contents

Easton's Story	04	Looking to the future - Doing Things Differently	24
Foreword from our Chair, Joe O'Neill	05	Alex's Story	26
A review of the year, Jim Dennison, Chief Executive	06	Structure, Governance and Management	27
Who is Simon Community?	07	Risk	29
Key Impact at a glance	10	Statutory Disclosures	30
The people we helped this year	11	Financial Review 2023/2024	32
Eoin's Story	12	Financial Statements	33
Alister's Story	13	Independent auditor's report	33
Strategic Objective 1: To prevent homelessness	14	Statement of financial activities	37
Strategic Objective 2: To provide the right support at the right time for those who become homeless	16	Statement of financial position	38
Strategic Objective 3: To offer options and solutions to end homelessness	18	Charity Statement of Financial Position	39
Strategic Objective 4: To develop, support and invest in our staff and volunteers	20	Statement of cash flows	40
		Notes to the financial statements	41

Easton's Story

At just 18, Easton faced a family breakdown that impacted his mental health, forcing him to leave home and live in his car while still attending school. After a brief stay on a friend's sofa, he found support at Simon Community's Foyer in Belfast, a temporary accommodation service for young people under 25 years old.

Initially shy and isolated, Easton gradually began engaging with those around him, accessing mental health support and building up his confidence. Now 20, Easton is the Foyer's client representative, and is focused on securing his own place and a stable job for the future.

“

I'm thankful for the Simon Community for being there to give me somewhere to live while I look for my own place.

I have met so many good people while living here, both staff and clients alike that I am glad to have met. The staff in the Foyer are an amazing group who have helped and supported me so much. From helping me while in my darkest period to growing as a person.

Before I moved here, I was quiet and shy but now I am the client rep of the Foyer, doing things I wouldn't have even thought I could achieve two years ago.

”



Foreword

from our Chair, Joe O'Neill



In my Foreword to last year's accounts - my first as Chair of Simon Community - I reflected on my priorities for the early part of my term in office which were:

- to challenge and support the organisation to do more for those that depend upon our services
- to help develop and deliver our strategic priorities for the next 5 years
- to ensure that the Board has the right people with the right experience providing the right stewardship at the right time.

Reflecting one year on and I am delighted with the progress we have made. Given the passion, dedication, and expertise of the Simon team, I was always confident in our ability to respond to these priorities. Unfortunately, what was far less predictable, was how dramatically the homelessness crisis would continue to escalate, even as the team worked so hard to address these priorities.

In our extensive discussions in 2023/24 on our new five year Strategic Plan, we quickly concluded that we were preparing for both a homelessness crisis and emergency. Our research, the first of its kind in the sector, uncovered the true scale of homelessness in Northern Ireland, revealing that 1 in 34 people meet the official definition of homelessness.

Against this shocking context we developed our new Strategic Plan with a renewed commitment. We must not only provide every opportunity for people in our temporary accommodation to be able to move on to their own homes, but we must also develop a plan which would meaningfully prevent many from falling into homelessness in the first place.

I was particularly pleased with how the organisation challenged the very fundamentals of its purpose, vision and strategic priorities in setting the new strategy and the widespread consultation it undertook with all of its stakeholders.

Most importantly it was crucial to get the views, experiences and insights of our clients. Their plea for the organisation to be their voice and advocate became a shining star for our strategy.

Our extensive consultation also included as many of our staff as possible, our Housing Association partners, the NI Housing Executive, Health and Social Care Trusts and, of course, the Board itself.

Recognising the challenging and deteriorating homelessness environment, we were determined to achieve immediate impact with our new strategy and it was particularly encouraging to see how many of our valued stakeholders turned out in the Ulster Museum on 1st March 2024 for the strategy launch.

What has been particularly rewarding for me as Chair has been to see how the Team at Simon, under the passionate and expert leadership of our Chief Executive, Jim Dennison, and the Senior Management Team, have successfully ensured that the scale of the homelessness emergency remains a focus of public attention, rather than fading away as a short-lived headline from a strategy launch.

For our part my Board colleagues and I are delighted with the early progress being made against the strategy but we remain acutely aware of the challenges we will face over the years to come.

I would like to both congratulate and thank the wonderful staff and volunteers at Simon Community for their unwavering commitment and hard work in 2023/24 to deliver our charitable objectives and who care so passionately about our clients and their wellbeing.

I would also like to thank my fellow Board members for their support and contribution during the year. Developing a new strategy requires significant additional time and commitment from our Board of Trustees, and I very much appreciated how each and every trustee responded.

As we look ahead, I'm confident that we are ready to face the upcoming challenges and make a real impact on homelessness in Northern Ireland. Together, we will work towards a future where everyone has a place to call home.

Joe O'Neill
Chair



A review of the year

Jim Dennison, Chief Executive



It's really difficult to capture the breadth and depth of the work Simon Community does in a short document, but this report aims to do just that. It will draw out the different ways we support people who need help because they have no home to call their own. It describes the demand for services and what we're doing to fulfil our mission and vision of ending homelessness and, in doing so, helping to create a society where everyone has a place to call home.

Peppered through this document are real life stories. I thank Easton, Eoin, Alister and Alex for letting us share their stories. It's easy to get lost in numbers and statistics when we talk about homelessness, but it's vitally important to understand that behind every number there's a person - someone who has either experienced homelessness or is at risk of it. Someone who, with the right help at the right time, could free themselves from homelessness and have a safe, secure and affordable home of their own.

Homelessness is happening all around us, and at a greater rate than ever before. The stories in this document give a snapshot of real lives and struggles, but also real hopes and aspirations.

The demand for our services has never been greater, and it continues to grow. We took nearly 18,000 calls for people needing help during the year. On average, that's a call every 29 minutes, 365 days a year. The demand is relentless but I'm proud to say that we end homelessness for people every day. We couldn't do it without support which is why it is important for me to thank all of the individuals and organisations who contribute either their time or money to help people who need it. And, whilst it has been a challenging year, the resilience and the tenacity shown by my colleagues right across the organisation is remarkable.

They work hard, they are committed and they are truly making a difference. For that, I am very grateful. It's right and appropriate that we celebrate the countless times in which we have helped people to end their homelessness this year. And I'm really pleased that this document also reflects some of our award winning services, services which include our homelessness prevention work, new homelessness solutions and other key elements of our work.

As the calendar closed on 2023, we learned that a staggering 55,500 people were deemed legally homeless across Northern Ireland. The future will hold some very real challenges for our charity and we could not lose sight of these challenges as we began to think about our strategy for the next five years. Our new strategy document, which we entitled **'Doing Things Differently'**, sets out how we will develop existing services and deliver new ones to support more people than ever before. I'm pleased to say that we officially launched that document in March 2024 and have entered the new financial year with a rejuvenated purpose and vigour.

Jim Dennison
CEO

Who is Simon Community?

Founded in 1971, Simon Community was set up to provide a soup run for rough sleepers across Belfast City Centre. Over 50 years later, Simon Community has grown to become Northern Ireland's largest homeless organisation. We work in every corner of NI, providing a range of services that support people experiencing homelessness.

In the past five years - from Coleraine to Armagh, from Lisburn to Derry - we have provided one million nights of accommodation or support for people with nowhere else to go. But we don't just focus on finding people a bed for the night. We provide support that makes a lasting difference: addressing mental health, trauma and addiction issues, and helping to find a permanent place to live.



Our Vision:

A society where everyone has a home.



Our Mission:

To end homelessness for people who need our help.



Our Values:

These values will inspire and challenge us as an organisation.



We are non-judgmental



We exist to support our clients and meet their needs



We are trustworthy and focused on ending homelessness



We are dedicated to the people we support

“
*It is more than
just a room, at
Simon Community
you are never
alone.*”



Key Impact at a glance

Last year, Simon Community helped thousands of people facing homelessness across Northern Ireland.

We provided vital support to those experiencing homelessness through temporary accommodation and essential services.

We focused on supporting those most at risk of homelessness, preventing it before it starts.

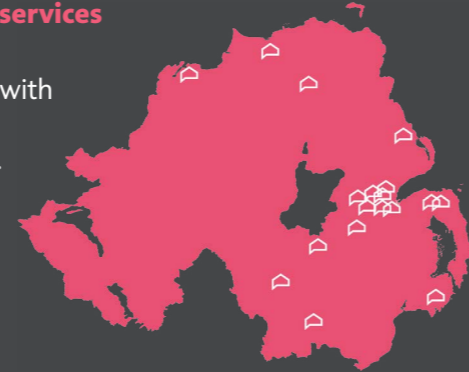
And for many families and individuals, we ended homelessness, breaking the cycle and creating a legacy for generations to come.

17,915

calls for help were made to our freephone support line.

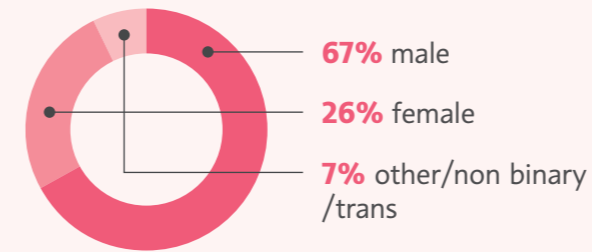
21 accommodation services

across NI with a total of 464 beds.



The people we helped this year

Of the people we supported:



34% were under age of 25

45% needed support with their mental health

26% needed help with their physical health

32% were supported with budgeting/benefits

1,086

people were helped through our accommodation sites or support services.

653

people were able to stay in our temporary accommodation sites across Northern Ireland.

173

deposits were provided for those who couldn't afford the up-front costs associated with private rental accommodation.

24%

were supported with education, training or employment/volunteering

17%

had a serious medical condition

10%

were care leavers

16%

had a disability

9

Creating Homes properties were purchased as safe, secure and affordable homes for people experiencing homelessness.

99

people were supported through our Family Accommodation Service including 58 children.

277 days

was the average length of stay in our temporary accommodation services.



Eoin's Story

Eoin, 20, became homeless after a family breakdown. He spent a week sofa surfing in friends' houses. Starting to fear that he would end up having to sleep on the streets, Eoin reached out for help and relocated from Belfast to a Simon Community service in Coleraine. With support, Eoin has now got a job and is looking to the future.



When I first came to Simon Community, I didn't have a job and I didn't really feel like anyone was here for me. I was lonely.

But over the weeks everything's changed. I've patched things up with my family. I've got a job. I'm thankful for the Simon Community staff, they're always there for you.



Alister's Story

At 51, Alister was living with a family member when their relationship broke down, leaving him homeless and unable to maintain his job. As winter fell, Alister was living in a tent under a bridge. One especially cold night, he decided to seek help from Simon Community in Larne. The staff welcomed him, providing a meal and a hot drink, and giving him a safe space to sleep and rebuild his life.



For the first time in months, I felt safe.

You hear all sorts of stories when you're on the outside of a hostel, but it wasn't like that at all. We're all here for the same reason – to try and move on with our lives after having been through a difficult experience.



Strategic Objective 1:

To prevent homelessness

This year, preventing homelessness remained one of our core priorities. Our work has focused on four key areas: providing advice and support, expanding access to alternative accommodation, raising public awareness and engagement, and campaigning for homelessness to remain a key issue on the public policy agenda.

A central pillar of our prevention work has been the provision of advice, support, and signposting services for individuals at risk of homelessness. This year, our freephone support line received 17,915 calls from people desperate for help, a 12% increase in demand in just 12 months. Hundreds of people were able to access the information they needed to find secure housing or take steps to prevent becoming homeless.

Securing alternative accommodation is crucial for preventing homelessness, and Simon Community has further developed our ability to support people to find safe, affordable homes. In partnership with Lloyds Banking Group and Crisis, we successfully delivered the first year of a new collaboration aimed at expanding access to the private rental sector. This innovative programme prevented homelessness in Northern Ireland for 35 households through a combination of financial packages and support services. In addition, thirteen households exited homelessness from our temporary accommodation services. Partnerships like this are a vital tool in our work to prevent homelessness, and enable us to make a bigger difference for those in need.

When someone leaves temporary accommodation and moves into a permanent home, they frequently face substantial financial challenges. The properties they move into are often completely bare, lacking even basic flooring, and the individuals themselves cannot afford essential furnishings or household items. In the three months from January 2024, we provided 18 Move On Packs to alleviate some of the financial burden during this transition and help prevent a return to homelessness. Our hope is to scale this programme up in 2024/2025.

Creating greater public awareness about the causes and effects of homelessness is essential for both prevention and long-term solutions. This year, we launched several public awareness campaigns and published research, including our study on "Access to healthcare for Women Experiencing Homelessness," which drew attention to the unique challenges faced by women who access our services.

"Access to healthcare for Women Experiencing Homelessness,"

In collaboration with Queen's University Belfast (QUB), we conducted a study that brought to light the significant health inequalities experienced by women facing homelessness. Through direct engagement with women living in Simon Community accommodation, as well as professionals from homelessness and health services, the study developed a practical, person-centred model to better support women in these circumstances. This model, captured in the acronym INvEST—Involve, Network, Educate, Support, and Tailor—provides a framework adaptable across Northern Ireland, responsive to the specific needs of each region.

The INvEST model was launched in March 2024 and brought together allied professionals from various sectors. The event centered on amplifying the voices of women, understanding their health journeys, and addressing how homelessness compounds health challenges. INvEST offers a pathway to strengthen existing best practices, ensuring that women receive timely, appropriate healthcare, free from stigma or judgement. This collaborative approach not only seeks to break down barriers to healthcare access but also fosters a compassionate and inclusive environment for women experiencing homelessness.



“We work hard to make life safe for our young people.”

Housing First for Youth Support Worker

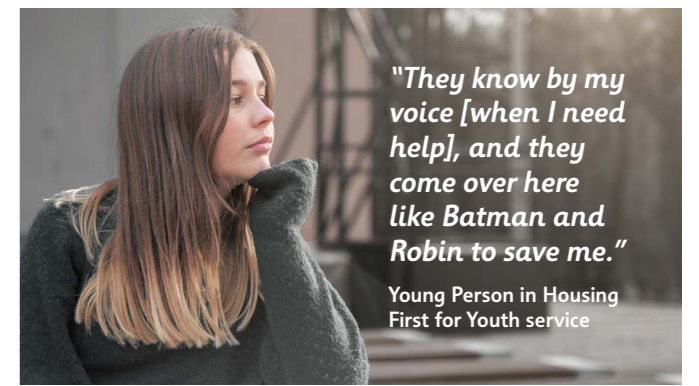


In the past year, Simon Community's media and campaign efforts generated significant impact, with over 3,300 media mentions, reaching an audience of 555.6 million and an estimated PR value of £11 million. Our social media presence grew steadily, adding over 1,100 new followers across our 4 core platforms to a total of 21,452. Key campaigns that contributed to this success include *Easton's Story*, *World Homeless Day with Alex and Davy, Lesley and Eoin at Christmas*, and our quarterly hiring drives, along with fundraising events and fundraising appeals including *Joseph's Story Christmas Campaign*.

Our work in the community this year has been extensive. Through our floating support contracts in Kilcooley (Bangor) and Portadown, 76 individuals received community-based support, an early intervention that helps people remain housed and reduces the risk of falling into homelessness.

Twenty-one young care leavers were supported through our **Housing First for Youth programme**. Care-experienced young people are often battling with trauma from their childhood, with little or no support from family. They are at high risk of homelessness and often lack the social and behavioural skills to cope with managing a tenancy, even if they could find one. Our programme provides them with a guaranteed home and access to 24/7 support when they need it.

The young people themselves have told us the difference Housing First for Youth has made - their health and mental wellbeing has improved; they made friends and community connections in their neighbourhood; and risky or destructive behaviours, like alcohol and drug use, has reduced. They have all described the service as lifesaving.



"They know by my voice [when I need help], and they come over here like Batman and Robin to save me."

Young Person in Housing First for Youth service

As part of our efforts to address homelessness at a systemic level, Simon Community has made homelessness a key priority in public policy discussions. The return of Stormont in January 2024 provided the opportunity to re-engage with MLAs and government officials. We facilitated visits to our services with elected representatives, organised events, and met with decision-makers to advocate for a renewed focus on housing as a critical issue.

Looking forward, we understand the growing need for increased public engagement. As part of the development of our new strategy for 2024-2027, we have identified the need to invest in our public affairs capacity, ensuring that we drive systemic change to improve the outcomes for those at risk of homelessness and amplify their voices.

Strategic Objective 2:

To provide the right support at the right time for those who become homeless

For those who have already lost their homes, our temporary accommodation sites (or hostels) offer a vital lifeline. We provide the right support at the right time for people experiencing homelessness. We listen to those we help, create environments for them to feel safe, provide specialist services, and ensure our staff and volunteers are equipped to deliver high-quality support.

We provide **464 beds in 21 accommodation sites** right across Northern Ireland.

We have 16 Adult Accommodation Services including in Belfast, Derry/Londonderry, Ballymena, Coleraine, Newry, Bangor, Downpatrick and Portadown. These services provide comprehensive housing support, addiction treatment, and wellbeing programmes for adults over 18 years old.

At our **Family Accommodation Service** in Belfast, we have supported 41 families with young children over the past year. Homelessness is not just an issue faced by individuals; it's increasingly affecting entire families. It has a profound and long-term effect on a child's well-being, development, and opportunities. A safe, stable environment is crucial for children's growth and learning, and family homelessness disrupts these critical aspects of their lives. By supporting these families, we're giving children the opportunity to thrive despite the challenges they face.

We operate four **Youth Accommodation Services** - three in Belfast and one in Coleraine - offering crucial support to young people who are increasingly at risk of homelessness. Last year, we provided assistance to 371 young people aged 16-25.

We take pride in shaping our services based on the needs and feedback of those with lived experience. This year we engaged directly with the people we help to inform our future direction. In September 2023, we conducted a series of workshops across Lisburn, Armagh, Derry-Londonderry, and Belfast, including a special session for young people who are accessing our services. These workshops involved 55

individuals living in our temporary accommodation and has been invaluable in helping us understand the current challenges they face and how we can better meet their needs moving forward.

We seek feedback from the people we help regularly to monitor and improve our services. In our recent client satisfaction survey, completed by 229 people across our temporary accommodation sites, 95% of respondents said they received enough support from our staff, and the same percentage felt listened to and able to communicate their needs.

Creating a welcoming and secure environment for individuals in crisis is a core part of what we do. This year, **653 men, women and children stayed in our accommodation services**. This is not just about giving people a bed for the night. We provide the support that makes a lasting difference: addressing mental health, trauma and addiction issues, and helping them to find a permanent place to live.



Being homeless is an extremely difficult experience whether it be rough sleeping, hostel living or being in an overcrowded home. Mental wellbeing and treatment may be the last thing on a person's mind as they focus on paying rent, finding food or securing a bed for the night. Once in the cycle of homelessness and poor mental health, it's often easy for individuals to see alcohol and drugs as their only option, which only exacerbates the situation.

Eoin Ryan, Head of Wellbeing, Simon Community



- The **Low Threshold Service**, funded by the Public Health Agency (PHA), provides essential support to people who want to reduce their alcohol and substance use. Throughout 2023/2024, we were able to support 243 individuals with free and confidential advice. The evaluation of this service showed that 100% of participants felt they received enough support and were making progress in their lives. Additionally, 100% reported having a good relationship with staff, and all would recommend the service to a friend or family member.
- The **Wellbeing Service**, funded by the National Lottery, is another vitally important element of the support we can offer, delivering a range of psychosocial interventions, trauma support and harm reduction techniques to improve the health of people experiencing homelessness. This year we have assisted 148 individuals through this programme improving their mental health and reducing substance use.
- The **Complex Lives project** supports people with very complex needs, affected by chronic and repeat homelessness. The project seeks to help them to access housing, addiction and mental health support, and wider healthcare needs. These individuals often face multiple, severe challenges and struggle to engage with traditional services. Through Complex Lives, we work with partners like the police, Northern Ireland Housing Executive, probation services, and other homeless providers to give intensive, tailored support. From April 2023 to March 2024, we helped 40 people through this programme, with 16 placed in our temporary accommodation and 10 moved into safer housing.
- Our **Transition Project for Separated Children**, in partnership with Belfast HSCT, supports separated children - young people aged 16-17 who are outside their country of origin and separated from both parents - in their move from assessment centres and child residential families to independent living. The project, staffed 7 days a week, provides strength-based, individualised support in areas such as community and social integration, independent living skills, support with accessing school/college, and even help with improving their English. Young people are housed in flats, where they receive daily assistance, with the goal of preparing them for life in the community. In 2023/24, six young people were accommodated and supported, over 3,250 support or activity sessions were delivered, and three young people successfully transitioned to shared homes.

To provide the best possible care, we recognise the importance of investing in our staff. This year, we have continued to offer training and resources to ensure our team can deliver high-quality, client-centered services. Over 95% of the people we helped expressed satisfaction with staff support.

All of our frontline staff are trained in administering naloxone, a lifesaving opioid that can reverse the effects of an overdose. This year, our staff gave 56 doses of naloxone, responding quickly and effectively to emergency situations and helping to save lives.

Our volunteers are also a critical part of the team, and are vital in supporting the work we do. We're especially thankful to our corporate partners, whose volunteer hours have helped transform communal spaces across our temporary accommodation sites. They have also supported Simon's Pantry (our provision of food and household items for people accessing our services), the development and delivery of Home Starter Packs to those that need them, and the Christmas hamper delivery for every person or family living in our temporary accommodation services. In addition, our 15 Move On Coach volunteers have provided vital support to people moving from temporary accommodation into their own homes, a transition that can often be very difficult.

Strategic Objective 3:

To offer options and solutions to end homelessness

As the demand for social housing continues to rise and private rents increase, the need for effective solutions to end homelessness has never been more urgent. We are focused on providing practical options that help people find stable homes and break the cycle of homelessness. This year, we have worked hard to assist individuals in finding and keeping their homes, offering new housing choices, and supporting positive moves to permanent accommodation.

From April 2023 to March 2024, we facilitated 357 'positive move-ons' from temporary accommodation to a more secure place to live. Of these, 244 individuals moved to permanent accommodation, such as social housing, private rentals, or returning to family homes. Another 113 people moved into temporary housing options like supported housing or staying with friends, a significant step forward for many.

Our Tenancy Deposit Scheme provided targeted financial support that made it possible for people to take on private rentals. From April 2023 to March 2024, we received 789 referrals and were able to provide 173 deposits, totaling over £86,000. Thirteen of these deposits directly supported Simon Community temporary accommodation residents, helping them access stable housing in the face of rising costs.

This year, we expanded our **Creating Homes** programme by acquiring an additional 9 properties. Launched in 2020 to tackle the severe shortage of affordable housing for the people we help, this initiative aims to provide safe, secure, and affordable homes for individuals experiencing or at risk of homelessness. As of March 2024, we now own 17 homes that provide critical move-on and permanent homes for individuals transitioning out of homelessness. The benefits of having a permanent home of your own are transformative - offering stability, security and a sense of belonging.



Strategic Objective 4:

To develop, support and invest in our staff and volunteers

Everything we do is built on trust and on the individual relationships we develop. Every person we help is different and the support we offer is tailored to their needs. Whether it's finding someone a bed or supporting them through a difficult time, we are there without judgement.

Across all of our services, we have an amazing staff team who do an incredibly challenging job, sometimes in very difficult circumstances.

In the past year, we have made significant advancements in improving employee wellbeing, reducing operational costs, and strengthening our leadership capabilities. This year we have seen record low employee absence rates and the successful graduation of two cohorts from our "Develop Your Talent" management programme.



This programme has significantly increased my self-awareness, helping me to lead my team with more confidence and empathy. The practical skills I've gained, particularly in managing difficult conversations and setting professional boundaries, have been invaluable.

Develop Your Talent
Management Programme Graduate



To manage rising costs associated with agency staffing, we have worked closely with our operations team to refine our plans and improve our recruitment practices, successfully reducing our reliance on agency staff and achieving significant cost savings as a result.

Our Health & Wellbeing programme for staff is structured around four themes: physical, emotional, mental, and financial wellbeing. Ongoing support is primarily facilitated through our Wellbeing Champion Group and some of the core offering includes:

- **24/7 Counselling Services:** Immediate support for emotional and mental health available to all employees.
- **Healthcare Services:** Ensuring access to essential health services.
- **Employee Support Pathway:** A structured framework providing intensive care for employees following work-related incidents.
- **Menopause Support Group:** A dedicated space for support and shared experiences among employees.
- **Green Therapy:** Outdoor walks and treks designed to promote physical and mental wellbeing, delivered by Positive Outdoors NI.
- **Staff Spaces Improvement:** Creation of onsite wellbeing rooms.

In 2023/2024, we expanded our focus on financial wellbeing by introducing a staff savings scheme through the Credit Union and hosting a pension webinar. A Health Shield representative also attended the staff conference to discuss health benefits. Looking ahead, we plan to introduce Mental Health First Aiders/Champions, further strengthening our support network for staff.

Training & Development

We are committed to ensuring our staff have opportunities to learn and develop by offering a variety of training programmes. Last year, 453 participants attended in-person training sessions, accumulating a total of 274 hours of training.

- **Mandatory Training:** Our required courses include online modules on health and safety, safeguarding, housing rights and benefits, naloxone administration, our ethos and values, and first aid.
- **Specialised Courses:** We provide targeted training in key areas such as alcohol management, ASIST (Applied Suicide Intervention Skills Training), sexual consent, prescription medication delivery, de-escalation techniques, hoarding management, investigations, LGBT+ issues and homelessness, and ligature cutting.

Our training programmes have significantly enhanced service quality, particularly in de-escalation and safeguarding, directly benefiting the people we help. Looking ahead to 2024-25, we are aiming to implement a new Learning Management System (LMS) that will improve access to training, track progress more efficiently, and ensure compliance with mandatory training requirements.



In March, we were very proud to celebrate six nominations and win two awards at the Chartered Institute of Housing All Ireland Housing Awards 2024. Our Housing Solutions Team was named Housing Team of the Year, and our CEO, Jim Dennison, received the award for *Outstanding Contribution to Housing*.

Winning *Housing Team of the Year* is a well-deserved recognition of the impact of our Housing Solutions Team who have gone above and beyond to support individuals and families, using creative approaches to address housing and homelessness.

We also want to acknowledge our four other shortlisted nominations: *Best Housing Story* (featuring Davy Faulkner of the Belfast Foyer and former client Alex), *Excellence in Housing Innovation* for the Creating Homes Initiative, *Housing Hero of the Year* for Kelan McClelland, and the Housing First for Youth service for *Working in Partnership*.

2023/24 Chartered Institute of Housing All Ireland Housing Awards

Employee Demographics:
(Feb 2024, Great Place to Work survey):

We are committed to further improving our diversity and inclusion practices, and creating a workplace culture for all.



250
employees



70
bank staff

Recruitment:

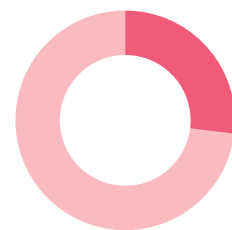


360
applicants



New Starts:
59 across all sites,
including Central Office.

Gender:



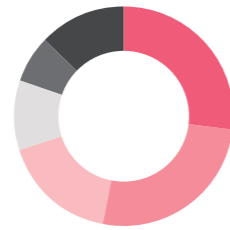
27% male
73% female

Age Groups:



25 or younger: 8.3%
26-34: 18.6%
35-44: 30.8%
45-54: 28.2%
55 or older: 14.1%

Length of Service:



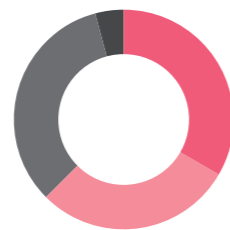
Less than 2 years: 27.2%
2 – 5 years: 25.9%
6 – 10 years: 17.1%
11 – 15 years: 10.1%
16 – 20 years: 7%
Over 20 years: 12.7%

Staff Conference:

In February we hosted our annual Staff Conference with this year's theme of **'Rising to the Challenge'**. The conference was a great opportunity to hear from across our services, as well as share the new organisational strategy for 2024-2029.

We were able to celebrate the successes of the people we help, and take a moment to reflect and remember those we have lost.

Finally, we honoured the many employees who have reached service milestones this year of 10, 15, 20 and 25 years in service.



10 years: 8 employees
15 years: 7 employees
20 years: 8 employees
25 years: 1 employee



Looking to the future

Doing Things Differently

Throughout 2023/2024, we developed Simon Community's new five-year strategy through a collaborative process that engaged across the organisation. We consulted with the Board of Trustees, frontline staff, partners, and—most importantly—the people with lived experience of homelessness.

In 2024, Northern Ireland is facing a serious homelessness crisis, and at Simon Community, we recognise the need to do things differently if we are to end homelessness for good. Our new strategic plan for 2024 to 2029 outlines practical actions that will make a real difference. With over 86,000 people waiting for social housing - 75% of them in housing stress - and 55,500 people legally classified as homeless, the urgency to act is clear.



- 1. Preventing Homelessness:** We must scale up our prevention efforts, increasing the support we give to people before they end up in the cycle of homelessness.



- 2. Providing the Right Support at the Right Time:** We must continue to improve both the access to, and quality of, our temporary accommodation services. We must also actively engage with those we support to inform service improvements and development.



- 3. Offering Solutions to End Homelessness:** With significant gaps in housing supply, we need to provide solutions and support for people to access permanent homes. We will significantly scale up our Creating Homes portfolio and expand our Housing First initiative, with a focus on addressing homelessness among young people and women.



- 4. Developing and supporting our People:** We will deepen our collaboration with those we support as well as focus on recruiting and retaining a skilled and healthy workforce.



- 5. Building a strong Simon Community for the future:** We will further strengthen governance to improve service delivery, and we will build a network of supporters, volunteers, and partners across Northern Ireland.

In March 2024, we hosted the launch of our new strategic plan, Doing Things Differently. Hosted by BBC Journalist Tara Mills, our Chair Joe O'Neill and CEO Jim Dennison outlined a bold vision to tackle the homelessness crisis in Northern Ireland. They were joined by PropertyPal's Jordan Buchanan, who provided insight into the local housing landscape, and Elisabeth Hammer, Chair of BAWO in Austria, who shared innovative approaches to homelessness from her country.



Alex's Story

Alex spent nearly two years in the Foyer, our temporary accommodation service in Belfast for young people aged 18-25.

During her time with us, Alex rebuilt her life and gained the confidence she needed to live independently again. She is now an outreach worker, supporting young people across Belfast who face challenges similar to her own.

Reflecting on the staff at Simon Community, Alex said,

“*Financially, I didn't have anything sorted out. That's when the staff stepped in - they advocated for me and helped me with the benefits. They kept me strong whenever I felt like I couldn't keep myself up.*”



Structure, Governance and Management

Legal and Administrative Information

Simon Community is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The company is a registered charity with the Charity Commission for Northern Ireland, registration number, NIC102724.

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

- Mr. J O'Neill**
(Chair)
- Mr. J Johnston**
(resigned as of 13 November 2023)
- Mr. C Donaghy**
- Ms. T McAreavey**
- Mr. M O'Kane**
- Ms. A Braden**
- Ms A McGregor**
- Mr D Templeton**
- Mr C Fegan**
(joined on 13th November 2023)
- Mr D McAllister**
(joined on 13th November 2023)

The Trustees have ultimate legal and financial responsibility for the affairs of Simon Community, although the management of the organisation is delegated to the staff, through the Chief Executive. The trust deed allows for up to 12 trustees to be appointed. Trustees appointed to the Board of Directors may serve for a maximum of three consecutive fixed terms, and on the expiry of the third fixed term shall not be eligible for re-election.

All Trustees give their time voluntarily and receive no benefits from Simon Community Northern Ireland. New Trustees are recruited to the Board of Directors by identification of skills needed. The recruitment of new Trustees is the responsibility of the Board of Directors who meet at least four times a year as appropriate. Simon Community Northern Ireland has an induction programme for new Trustees as part of which they:

- receive a copy of the Trustees' Handbook;
- are advised of their legal responsibilities and requirements in regard to the code of conduct and declaration of interests; and
- receive briefings from the Senior Leadership Team on strategic and operational challenges and priorities.

There are three sub-Committees of the Board of Trustees (Strategy & Sustainability, Audit & Risk and Quality Assurance & Improvement). The Committees report on progress of delivering the strategic and operational plans and make recommendations relating to them to the full Board.

Simon Community Senior Management team:

- Jim Dennison CIHCM**
Chief Executive
- Andrea McCooke**
Director of HR and Organisational Development
- Áine Robinson ACA**
Director of Finance & Business Support
- Kirsten Hewitt**
Director of Homelessness Service
- Harriett Roberts**
Director of Growth & Engagement
(joined 11th September 2023)

Secretary:
Ms A McGregor

Charity number:
NIC102724

Company number:
NI017466

Principal address:
Unit 15
North City Business Centre
Duncairn Gardens
Belfast, BT15 2GG

Registered office:
Unit 15
North City Business Centre
Duncairn Gardens
Belfast, BT15 2GG

Auditor:
GMcG BELFAST
Chartered Accountants & Statutory Auditor
Alfred House
19 Alfred Street
Belfast, BT2 8EQ

Bankers:
Danske Bank
Donegall Square West
Belfast, BT1 6JS

Solicitors:
Agnew, Andress, Higgins & Co
92 High Street
Belfast, BT1 2BG

Worthingtons
24-38 Gordon Street
Belfast, BT1 2LG

Risk

Simon Community's projects make a significant impact on the families and individuals who access our work, but they are not without risks. We follow robust risk management protocols, with oversight by the Audit & Risk Committee of the Board. The Corporate Risk Register is reviewed monthly by the Senior Management Team to assess departmental risks and key strategic risks are identified and shared for review by the Audit & Risk Committee and the Board on a quarterly basis.

Here's a summary of key risks and measures taken to mitigate them during 2023/2024:

- 1. Funding and Resource Risks:**
Financial Sustainability: Secure diverse funding sources.
Resource Allocation: Implement strict oversight for efficient resource use.
- 2. Affordable Housing Expansion Risk:**
Property Market Fluctuations: Monitor market trends and adapt strategies.
Regulatory Challenges: Work with legal experts to navigate regulations.
- 3. Corporate Partnership Risks:**
Partnership Alignment: Select partners aligned with the mission.
Dependency Risk: Diversify partnership sources.
- 4. Employee Health and Wellbeing Risks:**
Burnout and Stress: Implement wellness programmes.
Mental Health Stigma: Promote mental health openness.
- 5. Project Execution Risks:**
Project Delays: Develop contingency plans.
Quality Control: Establish rigorous quality standards. Mitigating these risks through diversification, adaptation, and effective management will enhance project success while minimising setbacks. Continuous monitoring and adjustment are key.

In addition, Simon Community has in place an Internal Audit strategy (2021-2026). During the year, the following internal audits were completed and were awarded a "Satisfactory" assurance rating;

- Incident Response and Safeguarding
- Review of IT Systems
- Financial Control Review

Business Continuity Planning

The organisation has in place a Business Continuity Plan it can refer to in the event of a significant business interruption. A test exercise is completed annually, and any lesson learned fed into the business continuity planning process and a revised plan produced. This ensures the plan remains live and relevant for all staff involved.



Statutory Disclosures

Remuneration of Key Management and Personnel

All staff remuneration is matched to the appropriate grade on Simon Community's pay scale in advance of employment.

Simon Community periodically benchmarks its remuneration of posts against similar roles in the sector and wider labour market. Unless agreed in advance of employment, staff are appointed at the bottom of the scale with a step up to the next point on 1 April annually and only on completion of a successful probationary period.

Employee involvement

The charity's policy is to consult its workforce through partnership meetings with trade unions, team meetings, staff roadshows and corporate briefings matters likely to affect employees' interests. Communication updates are issued to employees on a regular basis, which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the organisation's performance.

Supporting those with disabilities

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. All reasonable adjustments are made during the recruitment process. In the event of members of staff becoming disabled, every effort is made to ensure reasonable adjustments are made so that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of staff with disabilities should, as far as possible, be identical to that of other employees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Simon Community for the purpose of company law, are responsible for preparing the Trustees' Report and

the group financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including the income and expenditure, of the group for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Financial Review 2023/2024

The financial statements are presented in the standard format required by the Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) and cover the activities of Simon Community Northern Ireland and its subsidiary charity, Simon Community Creating Homes. The Statement of Financial Activities (SOFA) shows the gross income from all sources and the split of activity between restricted and unrestricted funds.

Given the nature and location of Simon Community Northern Ireland operations, the charity is not significantly exposed to price risk or foreign exchange risk. Regarding liquidity risk, cash flow is actively managed to ensure the charity has sufficient available funds for operations and planned expansions.

Interest rate risk is not currently relevant in relation to funding requirements. Regarding credit risk, exposure to individual clients is reviewed.

Simon Community Northern Ireland annually reviews its reserves policy and the level of unrestricted reserves. In this context, unrestricted reserves are the total funds freely available to spend on any of the Charity's purposes. This definition excludes restricted funds and funds designated for essential future spending, although holding such funds may influence the Charity's reserve policy.

The Trustees have adopted a risk-based approach to the assessment of the appropriate level of freely available reserves. This approach is based on an understanding of income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates. The unrestricted reserves balance at 31st March 2024 was £4,388,607 of which £2,038,367 was freely available for the Charity's purposes.

Within its unrestricted reserves, the Charity has designated funds of £1,485,299 related to capital grants, cyclical maintenance fund for the upkeep of client accommodation sites as well as designated funds towards capital projects and the purchase of properties to provide a home for clients who are ready to move into their own private rented property.

In 2021, an assessment of the level of free reserves that would be required to:

- maintain a quality service provision during any possible wind-up of the organisation;
- allow the orderly transition of services; and
- pay any financial liabilities, was calculated at £898k.

The Board approved the placement of these 'required' reserves in an investment portfolio that could be accessed relatively quickly should a 'doomsday' scenario arise.

Financial Statements

For The Year Ended 31 March 2024

Independent Auditor's Report to the Members of Simon Community Northern Ireland

Opinion

We have audited the financial statements of Simon Community Northern Ireland (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the consolidated statement of financial position, the charity statement of financial position, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in

the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST**

Chartered Accountants Statutory Auditor

Chartered Accountants & Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Consolidated Statement of Financial Activities Including Income and Expenditure Account

For the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	1,216,785	776,309	1,993,094	1,112,958	832,892	1,945,850
Charitable activities	4	5,396,765	5,957,019	11,353,784	4,963,811	5,829,669	10,793,480
Other income	5	158,076	-	158,076	72,208	652,231	724,439
Total income		6,771,626	6,733,328	13,504,954	6,148,977	7,314,792	13,463,769
Expenditure on:							
Raising funds	6	449,221	-	449,221	354,983	-	354,983
Charitable activities	7	5,843,517	7,529,194	13,372,711	5,403,649	7,004,787	12,408,436
Total expenditure		6,292,738	7,529,194	13,821,932	5,758,632	7,004,787	12,763,419
Net gains/(losses) on investments	11	1,006	-	1,006	(31,403)	-	(31,403)
Net incoming/(outgoing) resources before transfers		479,894	(795,866)	(315,972)	358,942	310,005	668,947
Gross transfers between funds		(330,264)	330,264	-	(272,247)	272,247	-
Net incoming/(outgoing) resources		149,630	(465,602)	(315,972)	86,695	582,252	668,947
Other recognised gains and losses							
Revaluation of tangible fixed assets		50,584	-	50,584	(20,080)	-	(20,080)
Net movement in funds		200,214	(465,602)	(265,388)	66,615	582,252	648,867
Fund balances at 1 April 2023		4,176,308	1,312,604	5,488,912	4,109,693	730,352	4,840,045
Fund balances at 31 March 2024		4,376,522	847,002	5,223,524	4,176,308	1,312,604	5,488,912

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

All income and expenditure derive from continuing activities.

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

Consolidated Statement of Financial Position

As at 31 March 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		2,194,157		1,476,873
Investments	14		899,006		-
			3,093,163		1,476,873
Current assets					
Debtors	16	1,130,803		896,965	
Investments	15	1,055,663		-	
Cash at bank and in hand		2,728,145		5,260,074	
		4,914,611		6,157,039	
Creditors: amounts falling due within one year	17	(1,894,093)		(1,297,231)	
Net current assets			3,020,518		4,859,808
Total assets less current liabilities			6,113,681		6,336,681
Creditors: amounts falling due after more than one year	18		(890,157)		(847,769)
Net assets			5,223,524		5,488,912
Income funds					
Restricted funds	21		847,002		1,312,604
Unrestricted funds					
Designated funds:					
Revaluation reserve		522,583		471,999	
Other designated funds		962,716		796,238	
General unrestricted funds	22	1,485,299		1,268,237	
		2,891,223		2,908,071	
			4,376,522		4,176,308
			5,223,524		5,488,912

The financial statements were approved by the Trustees on 11 November 2024

Ms T McAreavey
Trustee

Mr J O'Neill
Trustee

Company registration number NI017466

Charity Statement of Financial Position

As at 31 March 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		1,451,234		1,476,873
Investments	14		899,006		-
			2,350,240		1,476,873
Current assets					
Debtors	16	1,122,082		896,965	
Investments	15	1,055,663		-	
Cash at bank and in hand		1,990,979		3,760,089	
		4,168,724		4,657,054	
Creditors: amounts falling due within one year	17	(1,893,198)		(1,296,931)	
Net current assets			2,275,526		3,360,123
Total assets less current liabilities			4,625,766		4,836,996
Net assets			4,625,766		4,836,996
Income funds					
Restricted funds	21		237,159		660,373
Unrestricted funds					
Designated funds:					
Revaluation reserve		522,583		471,999	
Other designated funds		962,716		796,238	
General unrestricted funds	22	1,485,299		1,268,237	
		2,903,308		2,908,386	
			4,388,607		4,176,623
			4,625,766		4,836,996

The financial statements were approved by the Trustees on 11 November 2024

Ms T McAreavey
Trustee

Mr J O'Neill
Trustee

Company registration number NI017466

Consolidated Statement of Cash Flows

For the year ended 31 March 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	30		38,719		(62,991)
Investing activities					
Purchase of tangible fixed assets		(775,061)		(308,180)	
Purchase of investments		(898,000)		-	
Proceeds from disposal of investments		-		922,259	
Investment income received		158,076		724,439	
Net cash (used in)/generated from investing activities			(1,514,985)		1,338,518
Financing activities					
Proceeds from borrowings				847,769	
Net cash (used in)/generated from financing activities					847,769
Net (decrease)/increase in cash and cash equivalents			(1,476,266)		2,123,296
Cash and cash equivalents at beginning of year			5,260,074		3,136,778
Cash and cash equivalents at end of year			3,783,808		5,260,074
Relating to:					
Cash at bank and in hand			2,728,145		5,260,074
Short term deposits included in current asset investments			1,055,663		-

Notes to the Financial Statements

For the year ended 31 March 2024

1 Accounting policies

Charity information

Simon Community Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Unit 15, North City Business Centre, Duncairn Gardens, Belfast, BT15 2GG.

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include certain investments and financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements consolidate the accounts of Simon Community Northern Ireland and its subsidiary undertaking, Simon Community Creating Homes.

The charity is the sole member of Simon Community Creating Homes, a charitable company registered in Northern Ireland that was incorporated on 13 June 2022.

The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

The income and expenditure account for the year dealt with in the accounts of the charity was net expenditure of £261,814 (2023 - net income of £17,031).

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise capital grants that have been expended for their restricted purpose and have been transferred to unrestricted funds. Such designated funds are then released to general funds over the related assets useful life.

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

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.

1 Accounting policies (Continued)

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.

Donated goods for resale in charity shops are included as income in the period the goods are sold. No amounts are included in the financial statements for services donated by volunteers.

Revenue grants are credited to incoming resources in the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related asset's useful life.

Rental income is recognised evenly over the period to which it relates.

Investment income is included in the Statement of Financial Activities when receivable.

Income for accommodation and support charges is received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Services Trusts for the provision of accommodation to homeless people. This is included in the Statement of Financial Activities when receivable.

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. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fundraising costs include the salaries, direct expenditure and overhead costs of staff who promote fundraising, including events and mailings.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities

and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs includes those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

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.

Tangible fixed assets costing more than £1,000 are capitalised and included at purchase cost, together with any incidental costs of acquisition.

Freehold properties are carried at their revalued amounts being fair value at the date of valuation less subsequent depreciation and impairment losses. Revaluations are performed by professional qualified valuers with sufficient regularity to ensure that the carrying amounts do not differ materially from those that would be determined using fair values at the end of each reporting date. Any accumulated depreciation at the date of revaluation is eliminated against the carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Any revaluation increase is transferred to the revaluation reserve. Where a property accumulates a deficit thus exceeding any previous revaluation surpluses, it is recognised as expenditure in the Statement of Financial Activities. Any reversal of such a deficit is recognised in the Statement of Financial Activities as a reduction in expenditure.

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

Property improvements

2% straight line/over lease term

House equipment

20% & 50% straight line

Office equipment

20, 25 & 50% straight line

Motor vehicles

20% straight line

1 Accounting policies (Continued)

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

1.10 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.

1.11 Employee benefits

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

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

1 Accounting policies (Continued)

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Property valuations

The charity applies a policy of carrying land and buildings at valuation and professional revaluations are carried out as often as is deemed necessary. Deciding on the frequency of the valuations requires judgement and the valuations involve assumptions and estimation uncertainty regarding market conditions.

Land and buildings were most recently revalued during the year ended 31 March 2024, resulting in a revaluation gain of £51k. Any additions since the date of last valuation are carried at cost.

Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on interpretation of the grants and donations received.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.



3 Donations and legacies

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	833,709	-	833,709	831,245	-	831,245
Legacies receivable	335,043	-	335,043	254,480	-	254,480
Grants	48,033	776,309	824,342	27,233	832,892	860,125
	1,216,785	776,309	1,993,094	1,112,958	832,892	1,945,850
Grants receivable for core activities						
Northern Ireland Housing Executive	-	326,378	326,378	-	258,000	258,000
Public Health Agency	-	222,166	222,166	-	255,763	255,763
Other Grants	48,033	227,765	275,798	27,233	319,129	346,362
	48,033	776,309	824,342	27,233	832,892	860,125

4 Charitable activities

	Accomm. and support charges 2024 £	Accomm. and support charges 2023 £
Services provided under funding agreement	11,353,784	10,793,480
Analysis by fund		
Unrestricted funds - general	5,396,765	4,963,811
Restricted funds	5,957,019	5,829,669
	11,353,784	10,793,480
Performance related grants		
Supporting People	5,957,019	5,829,669
Accommodation and Community Support Services	4,105,929	3,732,926
Health and Social Care Trust	1,290,836	1,232,385
	11,353,784	10,793,480

5 Other income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Rental income	90,402	54,406	-	54,406
Bank interest	54,154	17,802	-	17,802
Creating Homes income	13,520	-	652,231	652,231
	158,076	72,208	652,231	724,439

6 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Fundraising and publicity		
Fundraising	277,497	228,392
Support costs	171,724	126,591
Fundraising and publicity	449,221	354,983
	449,221	354,983

7 Charitable activities

	Influencing policy & practice 2024 £	Accomm. based support 2024 £	Homelessness Prevention 2024 £	Harm reduction 2024 £	Total 2024 £	Total 2023 £
Staff costs	-	7,787,427	380,328	187,146	8,354,901	8,197,771
Depreciation and impairment	-	108,361	-	-	108,361	106,480
Projects	-	2,825,216	-	-	2,825,216	2,327,460
Supporting People recovery	-	314,770	-	-	314,770	-
	-	11,035,774	380,328	187,146	11,603,248	10,631,711
Share of support costs (see note 8)	171,602	1,365,136	42,494	29,249	1,608,481	1,631,042
Share of governance costs (see note 8)	-	160,982	-	-	160,982	145,683
	171,602	12,561,892	422,822	216,395	13,372,711	12,408,436
Analysis by fund						
Unrestricted funds - general	171,602	5,639,885	25,419	6,611	5,843,517	5,403,649
Restricted funds	-	6,922,007	397,403	209,784	7,529,194	7,004,787
	171,602	12,561,892	422,822	216,395	13,372,711	12,408,436

8 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Homelessness services	239,902	18,730	258,632	221,530	24,614	246,144
Human resources	457,130	9,329	466,459	452,585	9,237	461,822
Finance	405,552	77,128	482,680	311,511	58,318	369,829
Communications	192,140	7,686	199,826	152,951	8,050	161,001
IT	193,973	-	193,973	173,692	-	173,692
Development	97,141	10,793	107,934	143,222	15,914	159,136
Property	140,973	14,994	155,967	146,258	13,716	159,974
Central accommodation and support services	53,394	-	53,394	155,884	-	155,884
Fundraising	-	7,322	7,322	-	-	-
Audit fees	-	15,000	15,000	-	15,834	15,834
	1,780,205	160,982	1,941,187	1,757,633	145,683	1,903,316
Analysed between Fundraising Charitable activities	171,724 1,608,481	- 160,982	171,724 1,769,463	126,591 1,631,042	- 145,683	126,591 1,776,725
	1,780,205	160,982	1,941,187	1,757,633	145,683	1,903,316

Governance costs includes payments to the auditors of £7,560 (2023- £6,050) for the audit of the charity financial statements.

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	311	315
Employment costs	2024 £	2023 £
Wages and salaries	7,530,053	7,362,117
Social security costs	609,257	632,131
Other pension costs	215,591	203,523
	8,354,901	8,197,771

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 - £70,000	2	-
£70,001 - £80,000	1	-
£80,001 - £90,000	1	1

11 Net gains/(losses) on investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
(Loss)/gain from revaluation of investments	1,006	(31,403)

12 Taxation

The Charity is recognised as such by HM Revenue and Customs and is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the Charity's primary objectives, if these profits or surpluses are applied solely for charitable purposes.

13 Tangible fixed assets

Group	Freehold land and buildings £	Property improvements £	House equipment £	Office equipment £	Motor vehicles £	Total £
Cost or valuation						
At 1 April 2023	1,257,458	141,889	269,365	255,842	6,000	1,930,554
Additions	713,513	-	50,623	10,925	-	775,061
Disposals	-	-	-	(5,509)	-	(5,509)
Revaluation	35,000	-	-	-	-	35,000
At 31 March 2024	2,005,971	141,889	319,988	261,258	6,000	2,735,106
Depreciation and impairment						
At 1 April 2023	3,109	75,529	122,644	247,498	4,900	453,680
Depreciation charged in the year	31,022	14,730	53,285	8,224	1,100	108,361
Eliminated in respect of disposals	-	-	-	(5,509)	-	(5,509)
Revaluation	(15,583)	-	-	-	-	(15,583)
At 31 March 2024	18,548	90,259	175,929	250,213	6,000	540,949
Carrying amount						
At 31 March 2024	1,987,423	51,630	144,059	11,045	-	2,194,157
At 31 March 2023	1,254,348	66,360	146,721	8,344	1,100	1,476,873

13 Tangible fixed assets (Continued)

Charity	Freehold land and buildings £	Property improvements £	House equipment £	Office equipment £	Motor vehicles £	Total £
Cost or valuation						
At 1 April 2023	1,257,458	141,889	269,365	255,842	6,000	1,930,554
Additions	-	-	13,965	10,925	-	24,890
Disposals	-	-	-	(5,509)	-	(5,509)
Revaluation	35,000	-	-	-	-	35,000
At 31 March 2024	1,292,458	141,889	283,330	261,258	6,000	1,984,935
Depreciation and impairment						
At 1 April 2023	3,109	75,529	122,644	247,498	4,900	453,680
Depreciation charged in the year	25,266	14,730	51,793	8,224	1,100	101,113
Eliminated in respect of disposals	-	-	-	(5,509)	-	(5,509)
Revaluation	(15,583)	-	-	-	-	(15,583)
At 31 March 2024	12,792	90,259	174,437	250,213	6,000	533,701
Carrying amount						
At 31 March 2024	1,279,666	51,630	108,893	11,045	-	1,451,234
At 31 March 2023	1,254,349	66,360	146,721	8,344	1,100	1,476,874

13 Tangible fixed assets (Continued)

Land and buildings were revalued in January 2024 by independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties. Additions since the date of last valuation are carried at cost.

At 31 March 2024, had the revalued assets been carried at historic cost less accumulated depreciation

and accumulated impairment losses, their carrying amount would have been approximately £759,654.

The revaluation surplus is carried within the revaluation reserve, which is part of the charity's unrestricted funds.

Freehold land and buildings with a carrying amount of £1,410,441 have been pledged to secure borrowings of the group.

14 Fixed asset investments

Group and charity	Listed investments £
Cost or valuation	
At 1 April 2023	-
Additions	898,000
Valuation changes	1,006
At 31 March 2024	899,006
Carrying amount	
At 31 March 2024	899,006
At 31 March 2023	-

15 Current asset investments

	2024 £	2023 £
Unlisted investments	1,055,663	-

16 Debtors: amounts falling due within one year:

	2024 £	2023 £
Group		
Trade debtors	572,792	433,293
Other debtors	247,375	205,916
Prepayments and accrued income	310,636	257,756
	1,130,803	896,965
Charity		
Trade debtors	572,147	433,293
Other debtors	239,300	205,916
Prepayments and accrued income	310,636	257,756
	1,122,083	896,965

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Group		
Other taxation and social security	209,923	136,354
Deferred income	20,000	20,000
Trade creditors	741,604	688,460
Other creditors	3,086	16,450
Accruals and deferred income	919,480	435,967
	1,894,093	1,297,231
Charity		
Other taxation and social security	209,923	136,354
Deferred income	20,000	20,000
Trade creditors	741,604	688,460
Amounts owed to subsidiary undertakings	537	-
Other creditors	3,086	16,450
Accruals and deferred income	918,048	435,667
	1,893,198	1,296,931

18 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Group		
Borrowings	890,157	847,769

19 Loans and overdrafts

	2024 £	2023 £
Group		
Other loans	890,157	847,769
Payable after one year	890,157	847,769
Amounts included above which fall due after five years: Payable by instalments	636,876	662,514

The long-term loans are secured by fixed charges over specific properties of the group and a floating charge in respect of all the assets of Simon Community Creating Homes.

In accordance with FRS 102 the loan has been recognised at the net present value of the future repayments and a notional interest rate charge of 5% will be applied to the loan in future years.

20 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £215,591 (2023 - £203,523).

Contributions totalling £41,424 (2023 - £37,772) were payable to the fund at the balance sheet date.

21 Restricted funds

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

	Movement in funds				Movement in funds				Balance at 31 March 2024 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	
Group									
Homeless prevention	12,571	258,000	(294,119)	23,548	-	326,378	(397,404)	71,026	-
Accommodation and support	314,770	5,829,669	(6,066,962)	237,293	314,770	5,957,019	(6,531,027)	259,238	-
Harm reduction	-	255,763	(267,169)	11,406	-	222,166	(209,785)	-	12,381
Other grants	403,011	319,129	(376,537)	-	345,603	227,766	(348,591)	-	224,778
Creating Homes	-	652,231	-	-	652,231	-	(42,388)	-	609,843
	730,352	7,314,792	(7,004,787)	272,247	1,312,604	6,733,329	(7,529,195)	330,264	847,002
Charity									
Homeless prevention	12,571	258,000	(294,119)	23,548	-	326,378	(397,404)	71,026	-
Accommodation and support	314,770	5,829,669	(6,066,962)	237,293	314,770	5,957,019	(6,531,027)	259,238	-
Harm reduction	-	255,763	(267,169)	11,406	-	222,166	(209,785)	-	12,381
Other grants	403,011	319,129	(376,537)	-	345,603	227,766	(348,591)	-	224,778
	730,352	6,662,561	(7,004,787)	272,247	660,373	6,733,329	(7,486,807)	330,264	237,159

See note 24 for explanatory notes to the funds.

22 Designated funds

The income funds of the group and charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 1 April 2023	Incoming resources	Resources expended	Revaluations, gains and losses	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£	£
Capital grant	182,320	-	(17,645)	-	-	164,675	-	(17,022)	-	147,653
Cyclical maintenance fund	56,834	57,150	(112,374)	-	-	1,610	59,800	(13,739)	-	47,671
Revaluation reserve	498,733	-	-	(6,654)	(20,080)	471,999	-	-	50,584	522,583
Capital projects	400,000	-	-	-	-	400,000	-	-	-	400,000
Creating homes	538,000	-	-	(308,047)	-	229,953	174,097	(36,658)	-	367,392
	1,675,887	57,150	(130,019)	(314,701)	(20,080)	1,268,237	233,897	(67,419)	50,584	1,485,299

Grants received to fund capital expenditure are transferred to unrestricted funds from restricted funds when the expenditure is made and then released from designated to general funds over the related assets' useful life.

Capital projects relates to funds that have been designated towards future development in the Downpatrick area.

Creating homes relates to funds that have been designated for the purchase of properties to house clients who are tenancy ready to move from supported living into their own private rented property.

23 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Group						
Fund balances at 31 March 2024 are represented by:						
Tangible assets	1,451,234	742,923	2,194,157	1,476,873	-	1,476,873
Investments	899,006	-	899,006	-	-	-
Current assets/(liabilities)	2,026,282	994,236	3,020,518	2,699,435	2,160,373	4,859,808
Long term liabilities	-	(890,157)	(890,157)	-	(847,769)	(847,769)
	4,376,522	847,002	5,223,524	4,176,308	1,312,604	5,488,912
Charity						
Fund balances at 31 March 2024 are represented by:						
Tangible assets	1,451,234	-	1,451,234	1,476,873	-	1,476,873
Investments	899,006	-	899,006	-	-	-
Current assets/(liabilities)	2,038,367	237,159	2,275,527	2,699,750	660,373	3,360,123
	4,388,607	237,159	4,625,767	4,176,623	660,373	4,836,996

24 Explanatory note to the funds

Homeless prevention

This programme:

- Involves creating local community homeless task group and working with existing youth and community groups to develop homelessness prevention strategies
- Works in response to local need and finds solutions to addressing homelessness locally
- Promotes awareness and educates local service providers such as teachers on homelessness issues
- Promotes holistic support of those more vulnerable people in our communities through partnership working with local communities and agencies.

Accommodation and support

Received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Care Trusts for the provision of accommodation and housing related support services.

Harm reduction

This service aims to assist homeless substance abusers to reduce the harm associated with drug and/or alcohol abuse while they are living in a Simon Community Northern Ireland project as well as continuing that support when they move back into the community. It is funded by the Public Health Agency.

Other grants

Other grants and donations which support the work of the Charity in both accommodation and communitybased support.

Creating Homes

This represents as restricted fund of the subsidiary charity, Simon Community Creating Homes. In future years, a notional interest charge will be applied as expenditure against this fund.

Transfers

Transfers have been made from general funds to cover deficits incurred in restricted funds.

25 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the charity fails to comply with the terms of the Letter of Offer.

26 Operating lease commitments

At the reporting end date the group and charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	26,928	140,065
Between two and five years	-	57,750
	26,928	197,815

27 Contingent assets

During a prior year the charity became aware that it had entitlement to a legacy. Part of the legacy has been received and recognised within income for the current and prior year. The amount of the charity's remaining entitlement to the legacy is uncertain but is currently estimated to be around £569k. The final amount is dependent on the realised value of the assets held in the donor's estate and, as such, has not been recognised in these financial statements.

28 Related party transactions

Remuneration of key management personnel

The charity considers its key management personnel comprise the Chief Executive, the Director of Homelessness Services, the Director of Finance and Business Support, the Director of HR and Organisational Development and the Director of Growth and Engagement. The total remuneration for key management personnel is as follows:

	2024 £	2023 £
Aggregate compensation	336,896	286,901

The charity was under the control of the Board of Directors throughout the current and previous period. There are no material related party transactions or balances during either year or at either year end such as are required to be disclosed.

29 Subsidiaries

Details of the charity's subsidiaries at 31 March 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
Simon Community Creating Homes	Northern Ireland	Charitable	Membership	100.00

30 Cash generated from operations

	2024 £	2023 £
Group		
Surplus for the year	(315,972)	668,947
Adjustments for:		
Investment income recognised in statement of financial activities	(158,076)	(724,439)
Fair value gains and losses on investments	(1,006)	31,403
Depreciation and impairment of tangible fixed assets	108,361	106,480
Movements in working capital:		
(Increase) in debtors	(233,838)	(145,075)
Increase/(decrease) in creditors	639,250	(307)
Cash generated from/(absorbed by) operations	38,719	(62,991)

31 Analysis of changes in net funds

	At 1 April 2023 £	Cash flows £	Non-cash movements £	At 31 March 2024 £
Group				
Cash at bank and in hand	5,260,074	(2,531,929)	-	2,728,145
Cash equivalents	-	1,055,663	-	1,055,663
	5,260,074	(1,476,266)	-	3,783,808
Loans falling due after more than one year	(847,769)	-	(42,388)	(890,157)
	4,412,305	(1,476,266)	(42,388)	2,893,651





Simon Community
Unit 15
North City Business Centre
Duncairn Gardens
Belfast, BT15 2GG

Charity No: NIC102724
Company No: NI017466

028 9023 2882
info@simoncommunity.org
www.simoncommunity.org

Simon Community Northern Ireland

Northern Ireland - Charity number 102724

Accounts



simon 
community
Northern Ireland

annual report 2022-2023



CONTENTS

FOREWORD

Legal & Administrative Information.....	4
Chair of the Board or Directors, Joe O'Neill Opening Statement....	6
Chief Executive, Jim Dennison 2022-2023 Overview	7

WHAT WE DO

Vision, Mission & Values	8
2022-2023 Key Impact	9

HOW WE DO IT

Introduction	10
Our Services 2022-2023 Impact & Overview	11

ADDRESSING OUR COMMUNITY

Staff & Volunteers	22
Fundraising & Communications	24
Research & Development	30

LOOKING FORWARD

Priorities for 2023-24	32
Risk	34

STRUCTURE, GOVERNANCE & MANAGEMENT

Reference Details	36
-------------------------	----

FINANCIAL REVIEW

Financial Review	40
Statutory Disclosures	41
Auditor's Report	44
Financial Statements	50



Sean, past Simon Community client, now Homeless Activist

SIMON COMMUNITY NORTHERN IRELAND LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Ms T Brennan
Mr C Donaghy
Mr J Johnston
Mr M O'Kane
Mr J O'Neill
Ms A Braden
Ms A McGregor (Appointed 14 November 2022)
Mr D Templeton (Appointed 14 November 2022)

SECRETARY

Mr J Johnston

CHARITY NUMBER COMPANY NUMBER

NIC102724
NI017466

PRINCIPAL ADDRESS

4th Floor
Arthur Place
24-26 Arthur Street
Belfast
BT1 4gF

REGISTERED OFFICE

4th Floor
Arthur Place
24-26 Arthur Street
Belfast
BT1 4gF

BANKERS

Danske Bank
Donegall Square West
Belfast
BT1 6JS

SOLICITORS

Agnew, Address, Higgins & Co
92 High Street
Belfast
BT1 2BG
Worthingtons
24-38 Gordon Street
Belfast
BT1 2LG



FOREWORD

Chair of the Board of Directors, Joe O'Neill Opening Statement

I have had a long association with Simon Community and its work. This year, I was delighted and humbled to be asked by fellow Board members to become Chairman.

Throughout my tenure at Simon Community, during which I have been Chair of both its Audit & Risk Committee, and then its Strategy & Sustainability Committee, I have always been struck by the resilience of the organisation.

Despite ongoing public funding challenges, political hiatuses and growing demand for client support, Simon Community has not only survived but grown and developed. This survival instinct is a reflection of the organisation's ability to adapt and evolve.

Unfortunately, here in Northern Ireland some things are not evolving. The lack of a functioning Executive brings with it stalled progress on a number of key government policies and local issues. For Simon Community, Northern Ireland's largest homelessness charity, a lack of agreed Housing Supply Strategy has an immediate and significant impact on our work. Our clients are having to remain much longer in emergency accommodation because there are fewer and fewer housing options for them, particularly in social housing. The average stay of one of our clients in temporary accommodation is nearly a year, which is far too long. This has a direct knock-on effect on the availability of emergency accommodation for others. Northern Ireland desperately needs a functioning housing system - one that addresses the chronic shortage of housing. A shortage which is causing year-on-year rises in the number of people becoming homeless.

My priorities for Simon Community during my tenure are threefold. The first is to challenge and support the organisation to do more for the people who need us most. Secondly, I will help develop and deliver our strategic direction over the next 5 years to ensure we continue to evolve and adapt to meet the growing demand of people without a home. The third is to ensure that the Board has the right people with the right experience providing the right stewardship at the right time.

I look forward to working on these with the Board, senior staff, and all of those at Simon Community. I had the pleasure of hosting the Simon Community Staff Conference during my early tenure as Chairman. I greatly enjoyed speaking to 170 staff colleagues and hearing their views on the organisation. I thank them for the warm welcome that day and reiterate the commitment I gave them then - I will do my very best for the organisation and it is a commitment I will not break.

I would like to take this opportunity to thank all the wonderful staff and volunteers of Simon Community who are so committed to ending homelessness. Society owes them a debt of gratitude.

On a personal note, I would also like to thank my predecessor, former Simon Community Chairman, Iggy O'Doherty. Iggy's contribution over the years has been unmeasurable and he leaves an indelible lasting legacy.



Joe O'Neill

Chair of the Board of Directors

Chief Executive, Jim Dennison 2022-23 Overview

In the last 5 years, and particularly within the current reporting period of this Report, Simon Community has offered more help and support to those who are homeless or at risk of becoming homeless than ever before.

We offer all of our support services because there is considerable – and growing – demand for them. Back then we predicted that more and more individuals and families would become homeless this year and sadly that prediction has come true. Even sadder is that we predict this will continue to grow: more people will become homeless in Northern Ireland over the coming months and years.

Whilst that increasing demand proves a real challenge for us, it also drives us. The philosopher Plato wrote ‘necessity is the mother of invention’ and I believe that this demand for services is a necessity and our response to it, our invention.

As well as continuing to operate our established services over the last year, against the current difficult economic backdrop, we have also developed and created new services like: our Move-on Coach service to help people transitioning from homeless to a sustainable tenancy; our Tenancy Deposit Service which has helped many people access a home which would have been financially impossible; and the Creating Homes venture which allows our Charity to offer people experiencing homelessness a safe and affordable home of their own.

Whilst we know that the demand for our services will increase, I believe that our Charity has the strengths and the future opportunity to work smarter and more creatively. We need to think about how we can prevent homelessness before it begins. We need to explore different ways to ensure that people who become homeless remain so for only the shortest period possible. And we need to put greater emphasis on how we end homelessness for good. I’m sure all of these will feature heavily in our new Strategic Plan 2024-2029.

Please do take some time to look at this report. All the different moving parts of our organisation are focused on a single ambition. That ambition is to end homelessness. Simon Community works with hundreds of people in need of our support every single day but we are absolutely committed to doing much more.

As you continue reading, you will hear more about the impact of lots of hard work. That hard work is testament to the dedication and commitment of Simon Community staff, volunteers and supporters. I am always so humbled and impressed by everything they do for the people we seek to help. Their contribution, although perhaps unseen by many, is life-changing, and often live-saving. For that, I am truly grateful.



Jim Dennison

Chief Executive

Transition of Leadership: Passing the Torch from Iggy O'Doherty to Joe O'Neill

Iggy O'Doherty, the former Chair of the Board of Directors,

"It has been a real privilege to chair the Board for the last 6 years. The commitment and selfless help from all staff and volunteers is exceptional. I am humbled to have had a role in working with so many people with a passion for ending homelessness."

WHAT WE DO

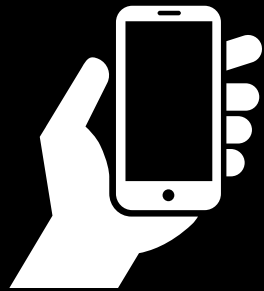
Vision Mission & Values

Simon Community is a charity founded in 1971. We have a vision of a society where everyone has a safe place to call home and our mission is clear: to end homelessness throughout Northern Ireland.

Working with our supporters and partners, we make a lasting impact on the lives of individuals and families who need our help, providing them with the opportunity for a brighter future. At the heart of our work are four core values that guide us:

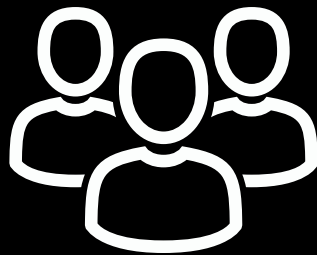
- We are non-judgemental
- We exist to support our clients and meet their needs
- We are trustworthy and focused on ending homelessness
- We are dedicated to the people we support





15,938 CALLS FOR HELP

on our 24/7 homeless support line



1,397 clients

supported annually across our accommodation and support services



32

TEMPORARY accommodation

& WRAPAROUND SUPPORT SERVICES across Northern Ireland



HOW WE DO IT

introduction

Simon Community uses a multi-layered approach to address the complex issue of homelessness prevention and support through temporary and emergency accommodation services. Here's a brief description of what we do:

OUTREACH AND ENGAGEMENT:

We engage with vulnerable individuals and families in the community. We establish a presence through outreach programmes, and drop-in centres, offering immediate assistance and a point of contact for those in need.

HOUSING FIRST APPROACH:

We follow the "Housing First" model, which prioritizes providing stable and permanent housing as the initial step. This approach recognises that without a stable home, it's challenging to address other underlying issues of homelessness, such as mental health or addiction.

WRAPAROUND SERVICES:

We offer a range of support services tailored to the unique needs of each individual or family. This may include mental health support, substance abuse treatment, job training, financial literacy education and access to healthcare. We aim to address the root causes of homelessness and empower our clients.

PREVENTION PROGRAMMES:

In order to end homelessness, we must prevent it from happening in the first place. To do this, we provide a range of services including a 24/7 call helpline, financial assistance, rent subsidies, and tenancy sustainment schemes to help people facing eviction or housing instability maintain their current housing.

COLLABORATION WITH PARTNERS:

We collaborate with the government, other voluntary organisations and local businesses to coordinate and share resources and expertise.

ADVOCACY AND EDUCATION:

We advocate for policies and practices that address the systemic issues contributing to homelessness. By raising awareness about homelessness in the community, we aim to change public perceptions and policies related to housing and poverty.

RESEARCH AND DATA COLLECTION:

We conduct research and analyse trends on homelessness in order to constantly improve what we are doing, and better understand the needs of our clients.





OUR SERVICES

Adult accommodation

Youth Accommodation

Housing First For Youth

Family Accommodation

Homeless Support Line

Play and Learning

Move on Coach

Drug and Alcohol

Tenancy Deposit

Women's Advocacy

Floating Support

Housing Solutions

Health and Wellbeing

Transition Project for Separated Children

Private Rental Homes – Creating Homes

KIRSTY & FAYE'S STORY

Kirsty became pregnant at 19, she was living in her family home sharing a bedroom with her two sisters. Her living circumstances were overwhelming and unsuitable for bringing up a child or for her own wellbeing.

Never setting foot in a hostel before, Kirsty was greeted by friendly staff, shown around her flat and left to settle in.

Kirsty expressed “In my mind, there was always a stigma associated with hostels and I felt that other people would think less of me as a young, pregnant female if they found out that I was moving into one.”

She found her first few days living in Simon Community’s family accommodation service lonely, whilst facing the daunting responsibilities of living on her own - budgeting, managing her own mental health and the building anticipation of becoming a mother.

Kirsty explained “I was only 19, pregnant and had never lived away from the family home before. It was the biggest change that I had ever experienced.”

Kirsty decided to share her mental health issues and anxieties about the upcoming birth with the Simon Community team, and she was provided the support of a weekly peri-natal mental health team.

“Just knowing that staff are there and that I can ask for help at any time, is really reassuring.” Kirsty noted.

After a few short months of getting on her feet, getting settled into her new flat and establishing a support system that worked for her, Kirsty welcomed her daughter Faye into the world.

She quickly became known as ‘the one with the newborn’ among the other mums in the hostel. Kirsty not only had staff and her support worker - but she also had the company of 23 other mums in the family hostel who were always checking in on her and offering advice and support.

Kirsty said, “Having all these people around me and someone to talk to at any time made me feel as though I was part of a little community. I’m honestly really thankful to the staff in Conway Court Hostel for the support that they have given me. They’ve made me feel safe and secure and completely changed my perception of what a hostel is.”





HOW WE DO IT
Our Services 2022-2023 Impact & Overview



24/7
HOMELESS SUPPORT LINE
15,938 calls
where staff spent
40,054 minutes
supporting individuals in need.



20 ADULT & YOUTH
TEMPORARY
ACCOMMODATION
SERVICES
across Northern Ireland



45 FAMILIES
supported in our
FAMILY ACCOMMODATION SERVICE

HOW WE DO IT

Our Services 2022-2023 Impact & Overview

98

YOUNG PEOPLE UNDER 18

residing in Simon Community temporary accommodation services

PLAY AND LEARNING PROJECT

*thanks to the support of Children In
Need funding, Simon Community*

delivered 64

PLAY AND LEARNING SESSIONS IN 2022/23

HOUSING FIRST FOR YOUTH SERVICES

For some looked-after young people, residential or supported accommodation group living is not a viable option. Our Housing First for Youth service provides a solution by working with young people in community-based settings to provide the wraparound support needed to help them thrive within their community. Working in partnership with the Northern Trust, Belfast Trust and South Eastern Trust, this service delivers 24/7 support to young people in their own homes.

Meet Connel, Youth Outreach Services Manager

“The young people we support at Housing First For Youth are often so disadvantaged from a very young age, but their resilience is pretty remarkable. I’ve always considered it a privilege to be in a position whereby through doing my job, and doing it well, I can help give people the chance to improve their circumstances, to recover, and move forward in life so that their past difficulties and traumas don’t define their futures.”



TRANSITION PROJECT FOR SEPARATED CHILDREN

Northern Ireland has seen an increase in the number of young people (under the age of 18) seeking asylum and refuge. They are often traumatised by the experiences that have led them to seek asylum. The Transition Project is a culturally sensitive support service to help young people who find themselves in Northern Ireland and alone. The service works in partnership with the Belfast Trust and aims to support young refugees and asylum seekers to live in the community through emotional, practical and educational support.

HOW WE DO IT

Our Services 2022-2023 Impact & Overview

DRUG AND ALCOHOL SERVICE

Funded by the Public Health Agency Because substance use and dependency is on the rise across Northern Ireland, our Low Threshold Service provides anyone, 18 years and over living in the South Eastern Trust, with free and confidential support needed to manage substance use and take back control of their life.

THIS OUTREACH TEAM SUPPORTED **339** *clients from 2022 - 2023 to minimize alcohol and substance use.*



HEALTH AND WELLBEING SERVICE

Funded the The Big Lottery, the homelessness wellbeing practitioner team supports the most complex cases of homelessness by improving health, saving lives, and ending homelessness.

Our clients value this service because it's flexible, consistent and reliable. It's often described as 'bridging a gap' in the context of long and growing waiting lists for community addiction, mental health and other specialist counselling services.

'Knowing it's there helps you get through your week. It's reliable. You can talk whether it's ten minutes or half an hour, it's not rushed. The Wellbeing Practitioner listens and gives advice and I feel better.'

'I know that I have support. There is no pressure on you...if I take a notion for a drink I can phone or talk to the Wellbeing Practitioner and the notion is gone.'

DELIVERED
1685

SESSIONS DEDICATED TO PROMOTING WELL-BEING

WOMEN'S ADVOCACY SERVICE



Meet Maureen,

Simon's first Women's Advocate staff member

"The aim of this service is to help women feel safe and secure while accessing Simon Community Hostels, empowering and educating women to enable them to make positive decisions that will have an impact on their lives, and help break down any barriers that they may face as a woman at risk of homelessness."

ELLIE'S STORY

At the age of 17, Ellie's relationship with her mum broke down and she was asked to leave the family home. Ellie found herself sofa surfing between family members' houses and then living in a shared flat. However, her tenancy broke down due to environmental reasons and Ellie moved to the Simon Community's Foyer accommodation.

Upon arrival at the Foyer, Ellie was nervous as this was her first hostel and a totally different environment to what she was used to.

It was soon after arriving at the Foyer that Ellie was referred to the Women's Advocacy Project. By attending the group sessions carried out by Maureen, Ellie started to feel more relaxed around other clients, and she began to socialise.

"Full-time staff at the Foyer and Maureen, the Women's Advocate, have made me feel welcome and I find they are approachable, friendly people. They have supported me with all aspects such as accessing mental health services, getting my benefits correct, with food and housing and appointments."

Ellie didn't know Belfast very well, so staff helped narrow down housing areas that were suitable for her. After coming from shared accommodation, Ellie feels like she would be more ready to have her own home.

Ellie hopes to manage her mental health and to be able to move out into her own accommodation in the near future with a stable job that she enjoys. "I feel like accessing the Women's Advocacy service made me feel noticed as at the time I didn't realize I needed the help myself."

At Simon Community we respect everyone who comes to us for help. Our client's identity has been changed to protect her privacy.



HOW WE DO IT

Our Services 2022-2023 Impact & Overview

MOVE ON COACH SERVICE

14

Move On Coach Volunteers Supported

client transitions to independent living in 2022 - 2023

After years of living in temporary accommodation, I was nervous about moving into my own tenancy. When my Move On Coach came along she was amazing, and I don't think I could have moved without her support. I have settled in well and am delighted to have my own place. The Move on Coach Service is invaluable to anyone who is moving on.

Andy, past Simon Community client

”

TENANCY DEPOSIT SERVICE

111

111 households supported into private rent in 2022/23 through our Tenancy Sustainment Scheme. The support of this service includes providing funding for a housing deposit, property searches, landlord discussions, applying for housing benefits, help with moving, private rental assessments, arranging property viewings, applying for discretionary support and signposting to additional services.



Which a voluntary organisation
accommodation, advice and
community support for people
who are homeless or those who
are at risk of becoming homeless.
From our beginnings in 1971,
we have recognised that
addressing homelessness is
more than providing a roof.
We are committed to our vision
of ending homelessness.

HOW WE DO IT

Our Services 2022-2023 Impact & Overview

CREATING HOMES

Creating Homes was launched in 2022 as part of Simon Community's 50th anniversary. It is an ambitious plan which will see the charity buy or manage 50 homes to offer as long term rental properties to those experiencing long-term homelessness, in a bid to address the chronic shortage of social housing and the lack of affordable housing options available. The initiative recently saw the keys of its eighth house handed over to a new tenant. There have been two further sales agreed on properties in Ballymena and Derry, bringing the total number of houses acquired under the initiative to 10 in 2022-23.





SIMON COMMUNITY NI IS PLEASED TO OFFICIALLY ANNOUNCE JP CORRY AND MARCON AS CORPORATE PARTNERS FOR ITS CREATING HOMES INITIATIVE.

Pictured at the completion of its most recent house are (l-r): Simon Community Corporate Partnerships Manager Brian Shanks, JP Corry HR Manager Laura Wray, JP Corry Operations Director Chris Collins, Simon Community Chief Executive Jim Dennison, Marcon Procurement Manager, Laura Moore and Marcon Business Systems and Innovation Manager Colleen Scullion.

Laura Wray, JP Corry HR Manager, said the decision to increase their commitment by supporting Creating Homes was an easy one,

“Creating Homes is part of our shared value that everyone deserves a safe place to call home. We have been pleased to partner with the Simon Community over the past two years and expanding our commitment aligns with our fundamental operation of providing the equipment and materials for the creation, restoration and renovation of buildings to improve people’s quality of life and personal wellbeing. This is an exciting initiative and one we are proud to be a part of.”

Antrim-based Marcon has provided a robust building solution incorporating refurbishment, interior fit-out and specialist joinery across the UK and Ireland since 2004. Mark O’Connor, Marcon Director commented, “We pride ourselves on being a responsible business and it is important that we contribute to places in which we work and support our local communities. We hope to be able to bring our specific expertise to the Creating Homes initiative, investing in the long-term sustainability of communities.”

“We are delighted to welcome JP Corry and Marcon as new corporate supporters to our Creating Homes initiative and recently invited them to view the latest house we have refurbished so that they can see the standard of accommodation we are providing, and the impact of their support.”

Simon Community NI Chief Executive, Jim Dennison

**ALL I WANT IS A TABLE WITH 4 CHAIRS,
IT’S THE LITTLE THINGS I LOOK
FORWARD TO LIKE HAVING COMPANY
OVER FOR A CUPPA**

Holly, Creating Homes Client



ADDRESSING OUR COMMUNITY

Staff and Volunteers



At Simon Community, we recognise that our staff and volunteers are the backbone of our organisation. Their dedication, compassion, and tireless efforts drive our work forward, providing essential support and services to those experiencing homelessness.

Through employee investment including comprehensive healthcare benefits, ongoing training programmes, and initiatives aimed at promoting health and wellbeing (such as the improvement of staff spaces and the creation of the wellbeing champion group), we want to keep our team strong, motivated, and ready to make a meaningful difference in the lives of others.

In March 2023, Simon Community was able to deliver our first staff conference since 2020. We brought together 170 dedicated staff members at the prestigious Belfast Harbour Commissioner's Office, generously provided by our Board Chair, Joe O'Neill.

Recognising the importance of celebrating dedication and commitment, the conference honoured numerous Simon Community staff with Milestone Service Awards, highlighting their unwavering support over the years. Additionally, the event offered an array of wellbeing-focused breakout sessions and advice touchpoints, reinforcing our commitment to the health and wellbeing of our remarkable team.

We regularly ask for feedback from our staff teams about their employee experience at work, and we know that 88% of the staff respondents told us that they were proud to work for Simon Community, 75% told us that Simon Community takes positive action to support their Health and Wellbeing and 76% would recommend Simon Community to others as a place to work.

As well as our dedicated staff, and thanks to our incredible community of supporters and partners, we have been able to support 1,397 lives, providing shelter, and a chance for a brighter future to those facing homelessness. By working together, we are getting one step closer to a society where everyone in Northern Ireland has a place to call home.



ADDRESSING OUR COMMUNITY

Fundraising & Communications

MEET OUR CORPORATE PARTNERS.

We couldn't do it without you!



At Galgorm Collection, we have made it our mission to create a positive impact within our local community. For the past 12 years, we have proudly partnered with Simon Community NI, whose dedication to addressing homelessness in Northern Ireland is invaluable. In an industry synonymous with luxury and comfort, we understand the importance of extending our reach to those affected by homelessness in our locality.

Our devoted team of employees wholeheartedly embraces this partnership, actively participating in a range of fundraising events. These include the Belfast City Marathon, Dragon Boat Race, and One Big Sleepout, demonstrating their firm commitment to making a difference. Additionally, our annual 'Dream and Donate' campaign, held across our hotel properties throughout December, offers each overnight guest the opportunity to contribute £1 to Simon Community NI. This simple act transforms their stay into a chance to give back.

Over the years, our partnership has not only contributed to providing vital resources for those in need but has also cultivated a culture of empathy within our organisation and among our guests. We remain committed in our dedication to working with Simon Community NI and look forward to collectively creating a more compassionate and inclusive community for all.

Colin Johnston
Managing Director
Galgorm Collection

MUSIC AGAINST HOMELESSNESS: GIG RAISED £10K FOR SIMON COMMUNITY IN NORTHERN IRELAND

Headline act Brian Kennedy said: “No one chooses to be homeless and we put the fundraising concert together to raise much-needed funds and awareness.”

The show was vital in highlighting the growing problem of homelessness amid the cost of living crisis according to Simon Community chief executive Jim Dennison.

He said: “In our 50th year we are seeing levels of homelessness increase as the cost of living pushes everyday people to make disturbing choices between heating their homes or feeding their families. Now more than ever we need to raise greater awareness on the issues of homelessness, poverty, and their related health consequences.”



OVER 120 PEOPLE PARTICIPATED IN OUR 5TH ANNUAL ONE BIG SLEEP OUT AT STORMONT ESTATE IN OCTOBER 2022, WHICH WAS KINDLY SPONSORED BY OUTSIDEIN AND RAISED OVER £30K.

With the help of many corporate supporters and participants, we raised vital funds to assist our clients and those in need. Although the Sleep Out cannot replicate the real emotional and physical difficulties of truly experiencing homelessness, the event brought together individuals, businesses, and community groups to experience some of the realities of having no safe and warm place to sleep while helping to raise much-needed funds and awareness for the charity's homelessness services.



Twenty-four-year-old Courtney from Belfast became homeless with her daughter following a family breakdown.

Courtney stayed at our Family Temporary Accommodation Service for six months where she learned to budget, dividing her money into envelopes to cover weekly costs of heating, food, child needs, etc.

When she moved into a flat of her own she had no extra money to furnish it, but thanks to help from her Simon Community support worker she was successful in receiving a discretionary support grant which enabled her to get some furniture and kitchen items.

But even with that help, the cost of living squeeze means her weekly envelope budgeting does not cover her outgoings the way it used to.

“It used to be £10 in the meter would last a couple of days, but now it needs to be topped up every day. It’s the same with food, I buy the same things every week but that cost has almost doubled.”

Courtney’s young daughter has additional needs but Courtney finds it impossible to pay for extra activities outside the house to keep her occupied:

“Outings are just out of the question, recently we went to the Armagh Planetarium on a trip organised by the Simon Community, which I would never have been able to afford – the transport or the entrance fee. We had a brilliant day, my daughter just loved it and it was such a break from the norm. It was actually very emotional for us.”

Courtney says she feels the cost of living crisis is going to get worse and it causes her constant anxiety.

Simon Community was there for Courtney when she first became homeless and we are still there with her, offering support, sharing the burden and helping Courtney and her daughter navigate a life which can be challenging and uncertain.

Our client's identity has been changed to protect her privacy.





COURTNEY'S STORY

in support of our community fundraising mailings

ADDRESSING OUR COMMUNITY

Fundraising & Communications

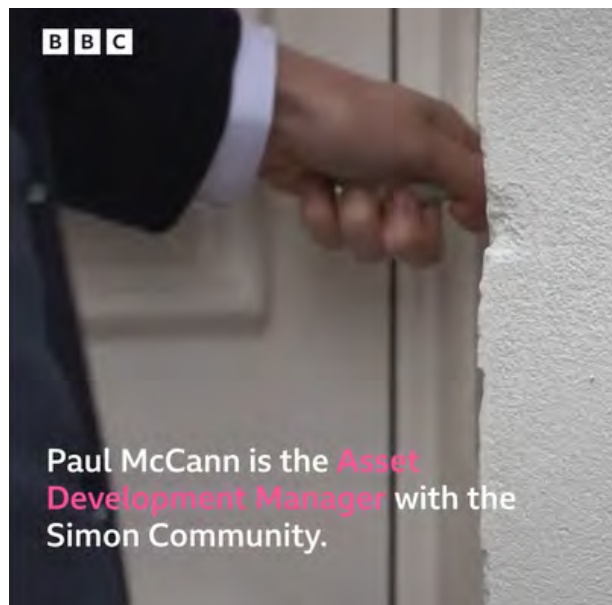


Corporate partner Smarts Agency

worked with Simon Community to deliver our Christmas advent calendar campaign to reach influencers and stakeholders through impactful stats and simple donation ideas

BBC Radio Ulster

put out an ask for corporate partners to join Creating Homes initiative through a broadcast appeal with Development and Housing Solutions teams!



Paul McCann is the **Asset Development Manager** with the Simon Community.



HOMELESS CONNECTS AWARDS!

Our teams in Derry attended the Homeless Connect Awards for Homeless Awareness Week 2022. The award ceremony was hosted in the Guildhall Derry by the Mayor Sandra Duffy and the Northern Ireland Housing Executive. Our Derry team had a successful evening celebrating the win of 5 individual awards and a team award!

Winner of Supporting Females with Addictions, Rosie McMullan, has been described by her clients as open and honest, never judgemental, encouraging and helpful. One of her clients said: "Rosie does not think she is better than me and works through my addiction and sees I am a normal person aside from it."

Paul Breslin, runner up for Supporting Men with Addictions, has clients saying he "is always encouraging... he is the reason I get up most days" another client simply says "he helps to keep me calm and talks to me like I mean something." Paul's clients would say he is non-judgmental, calming and always encouraging.

Winner of Going Over and Above in Homeless Services, Joanne Leonard, has been described to always have a big smile on her face and has time for everyone. Her clients mention that she is honest and compassionate and always makes time for a chat and a cuppa. One client even refers to Joanne as Super Woman: "Joanne is a real-life super woman and the world needs more of her as she does so much and never looks for any thanks."

New team member Trevor Holmes was the winner of the Inclusivity Programmes. He has been achieving some really great work through including and embracing all people irrespective of race, gender, disability, medical or other needs.

"There is no I in Team and I am very fortunate, blessed and lucky to work with some of the most kind, caring and considerate people who do an amazing job, addressing and supporting clients with not only issues with homeless but an array of complexities. I am very proud to work for Simon Community NI and we together as a team will keep working hard, advocating for those with no voice and providing a service to all who come through our doors." states Project Manager Joanne Leonard

TEDx
Stormont
 x = independently organized TED event

250, 1 IN 160 AND 3.

Through his Tedx Talk at Stormont, Simon Community NI Chief Executive, Jim Dennison explains why these numbers are so critical to the story of homelessness, and why you should think again when it comes to homelessness in Northern Ireland.



ADDRESSING OUR COMMUNITY

Research & Development

Mental

Health &

Homelessness

simon
community
Northern Ireland

&

DEPAUL

Homelessness has no place

NI is reported to have the highest prevalence of mental health problems in the UK and we were keen to understand more about the impact of mental health on homelessness.

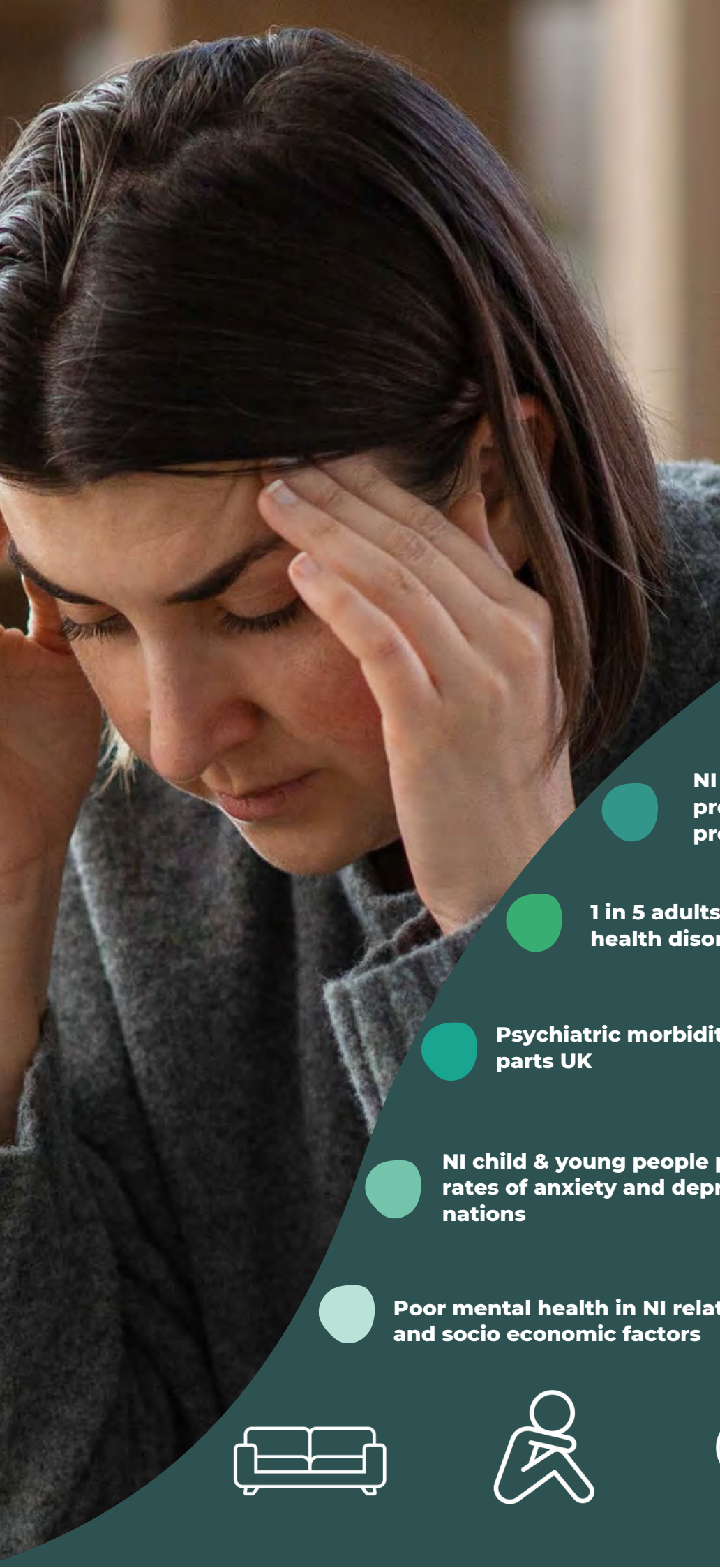
Simon Community and Depaul officially launched a new 'Mental Health and Homelessness' report at an event held in February 2023 at Belfast City Hall. The launch was attended by Northern Ireland Mental Health Champion Professor Siobhan O'Neill and Lord Mayor of Belfast City Council Christina Black, together with over 50 representatives from across the homelessness and mental health sectors, as well as political representatives.

A survey of 170 people experiencing homelessness, carried out as part of the research, found almost 70 percent had a mental health condition, with an overwhelming majority (84 percent) reporting they had received their diagnosis before becoming homeless.

Simon Community Chief Executive Jim Dennison said the report calls for a greater mental health focus on tackling the catastrophic impact of homelessness, "Homelessness is both stigmatising and isolating and can be a cause and consequence of mental illness. We need to ensure we have the right measures in place to support people who are struggling. We need a legal basis that pushes statutory bodies with responsibility for housing, health and social care, justice and education to cooperate and find more effective solutions. We also need a focus on homelessness written into the Mental Health Strategy."

Northern Ireland Mental Health Champion Professor Siobhan O'Neill said, "It is essential that people can access the right support at the right time. There needs to be a specific action plan for people experiencing homelessness within the Mental Health Strategy. Support within the Department of Health should also be streamlined to provide timely interventions for people experiencing homelessness with additional issues. Referral pathways also need to be improved to enable swift access, with person-centred and trauma-informed care at the heart of service delivery."





Developed survey- via Microsoft Forms, informed by a range of key stakeholders

Surveys shared with clients (18+) in Simon Community NI temporary accommodation and Depaul Services

Mix of open & closed questions

170 responses: 146 from Simon Community NI and 24 from Depaul

NI is reported to have highest prevalence of mental health problems in UK

1 in 5 adults experiencing at least 1 mental health disorder at anyone time

Psychiatric morbidity in NI 25% higher than other parts UK

NI child & young people population had 25% higher rates of anxiety and depression than other UK nations

Poor mental health in NI related to legacy of violence and socio economic factors



LOOKING FORWARD

Priorities for 2023-24

Strategic Planning

With the end of our current strategic period in 2023, our immediate priority is to develop a new strategic plan for the next five years. This plan will outline our vision and goals as we navigate the ongoing housing crisis and address homelessness and related issues in our communities. Our strategic plan will serve as a guiding framework for our organization, ensuring that we remain focused on our mission and equipped to adapt to the evolving challenges.



LOOKING FORWARD

Risk

Simon Community's projects make a huge impact on those families and individuals who access our work, but they are not without risks. Here's a concise overview of key risks and recommendations for mitigation:

1. Funding and Resource Risks:

- Financial Sustainability: Secure diverse funding sources.
- Resource Allocation: Implement strict oversight for efficient resource use.

2. Affordable Housing Expansion Risk:

- Property Market Fluctuations: Monitor market trends and adapt strategies.
- Regulatory Challenges: Work with legal experts to navigate regulations.

3. Corporate Partnership Risks:

- Partnership Alignment: Select partners aligned with the mission.
- Dependency Risk: Diversify partnership sources.

4. Employee Health and Wellbeing Risks:

- Burnout and Stress: Implement wellness programmes.
- Mental Health Stigma: Promote mental health openness.

5. Project Execution Risks:

- Project Delays: Develop contingency plans.
- Quality Control: Establish rigorous quality standards.
- Mitigating these risks through diversification, adaptation, and effective management will enhance project success while minimizing setbacks. Continuous monitoring and adjustment are key.





RISK MANAGEMENT

The Corporate Risk Register is reviewed by the Senior Management Team to assess their departmental risks monthly at the Strategic SMT meeting. The top 10 risks (or risks with an amber scoring) are reviewed by Audit & Risk Committee and the Board on a quarterly basis.

In 2021, a five year internal audit plan was presented to the Audit & Risk Committee, identifying key areas of focus in the coming years.

During the year, in addition to the follow up review, the following internal audits have been for 2022-23;

- Health & Safety
- Quality Management

Business Continuity Planning

The organisation has in place a Business Continuity Plan it can refer to in the event of a significant business interruption. A test exercise is completed annually, and any lesson learned fed into the business continuity planning process and a revised plan produced. This ensures the plan remains live and relevant for all staff involved.

STRUCTURE, GOVERNANCE & MANAGEMENT

Reference Details

“The Simon Community Board of Trustees is a dedicated and influential group of individuals responsible for overseeing the operations and strategic direction of the Simon Community, a renowned charitable organization committed to addressing homelessness and social exclusion. Comprising a diverse range of professionals, community leaders, and experts in various fields, the Board of Trustees plays a vital role in shaping the organization's policies, ensuring financial accountability, and guiding its mission to provide shelter, support, and advocacy for individuals experiencing homelessness. Their commitment to the cause and collective expertise make them a driving force behind the Simon Community's efforts to create a more inclusive and compassionate society.

“In extending a heartfelt welcome to our new board members, Darwin and Anne, and expressing deep gratitude to departing members, Andy and Rodney, we embrace the evolving journey of the Simon Community Trust. With their collective wisdom and dedication, we look forward to a promising future.”

Jim Dennison, Chief Executive Simon Community



Simon Community Northern Ireland is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The company is a registered charity with the Charity Commission for Northern Ireland, registration number, NIC102724.

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

Mr I O'Doherty (resigned as Chair of the Board of Directors 14 November 2022)

Mr J O'Neill (appointed as Chair of the Board of Directors 14 November 2022)

Ms T Brennan

Mr C Donaghy

Mr A Freeburn (resigned on 14 November 2022)

Mr J Johnston

Mr R Morton (resigned on 14 November 2022)

Mr M O'Kane

Ms A Braden

Ms A McGregor (appointed on 14 November 2022)

Mr D Templeton (appointed on 14 November 2022)

Simon Community Northern Ireland has an induction programme for new Trustees and as part of which they:

- receive a copy of the Trustees' Handbook;
- are advised of their legal responsibilities and requirements in regard to the code of conduct and declaration of interests; and
- receive briefings from the SMT on strategic and operational challenges and The

Trustees have ultimate legal and financial responsibility for the affairs of Simon Community Northern Ireland, although the management of the organisation is delegated to the staff, through the Chief Executive.

The Trustees of the company at 31 March 2023, all of whom have been Trustees for the whole of the year ended on that date, unless otherwise stated, are listed above. Trustees appointed to the Board of Directors may serve for a maximum of three consecutive fixed terms, and on the expiry of the third fixed term shall not be eligible for re-election. All Trustees give their time voluntarily and receive no benefits from Simon Community Northern Ireland. New Trustees are recruited to the Board of Directors by identification of skills needed. The recruitment of new Trustees is the responsibility of the Board of Directors who meet at least four times a year as appropriate.

There are three sub-Committees of the Board of Directors. The Committees report on progress of delivering the strategic and operational plans and make recommendations relating to them to the Board of Directors.



STRUCTURE, GOVERNANCE & MANAGEMENT

Reference Details

AUDIT AND RISK COMMITTEE

The purpose of the Audit and Risk Committee is to assist the Board of Directors to: establish effective risk management processes for all aspects of the organisation's undertakings; identify significant gaps in controls/assurance in relation to the delivery of the organisation's strategic plan; oversee legal and contractual compliance; review the internal and external audit functions; and to support the Board of Directors, and CEO on all aspects of governance in the organisation. The Audit and Risk Committee met on four occasions during the year. Membership consists of the Company Secretary and three other Board Members. Andrew Freeburn was appointed Chair of the Committee on 21 October 2019.

Strategy and Sustainability Committee

The purpose of the Strategy and Sustainability Committee is to work with the Senior Management Team to prepare and review strategic issues concerning the delivery of the Strategic Plan of the organisation in advance of the meetings of the Board of Directors. The Strategy & Sustainability Committee met on four occasions during the year. Membership consists of the Board Chair and four other Board Members. Joe O'Neill was appointed as the Chair on 22 July 2019.

Quality Assurance and Improvement Committee

The purpose of the Quality Assurance and Improvement Committee is to work with the Executive to enhance quality of client services (including engagement) as well as staff care and development. The Quality Assurance & Improvement Committee met on four occasions during the year. Membership consists of the Board Chair, the Company Secretary and three other Board members. Jason Johnston, Company Secretary, is the Chair of this Committee.



SIMON COMMUNITY SENIOR MANAGEMENT TEAM



JIM DENNISON CIHCM CHIEF EXECUTIVE



ANDREA MCCOOKE DIRECTOR OF HR AND ORGANISATIONAL DEVELOPMENT



ÁINE ROBINSON FCA DIRECTOR OF FINANCE & BUSINESS SUPPORT



KIRSTEN HEWITT DIRECTOR OF HOMELESSNESS SERVICES

FINANCIAL REVIEW

The financial statements are presented in the standard format required by the Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) and cover the activities of Simon Community Northern Ireland and its subsidiary charity, Simon Community Creating Homes. The Statement of Financial Activities (SOFA) shows the gross income from all sources and the split of activity between restricted and unrestricted funds.

Given the nature and location of Simon Community Northern Ireland operations, the charity is not significantly exposed to price risk or foreign exchange risk. Regarding liquidity risk, cash flow is actively managed to ensure the company has sufficient available funds for operations and planned expansions.

Interest rate risk is not currently relevant in relation to funding requirements. Regarding credit risk, exposure to individual clients is reviewed.

Simon Community Northern Ireland annually reviews its reserves policy and the level of unrestricted reserves. In this context, unrestricted reserves are the total funds freely available to spend on any of the Charity's purposes. This definition excludes restricted funds and funds designated for essential future spending, although holding such funds may influence the Charity's reserve policy.

The Trustees have adopted a risk-based approach to the assessment of the appropriate level of freely available reserves. This approach is based on an understanding of income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates.

The unrestricted reserves balance at 31 March 2023 was £4,176,308 of which £2,699,435 was freely available for the Charity's purposes. In 2021, an assessment of the level of free reserves that would be required to:

- maintain a quality service provision during any possible wind-up of the organisation;
- allow the orderly transition of services; and
- pay any financial liabilities,

was calculated at £898k. The Board approved the placement of these 'required' reserves in an investment portfolio that could be accessed relatively quickly should a 'doomsday' scenario arise. During the year, the investment was withdrawn due to underperformance and is included within the free reserves balance as at 31st March 2023.

In addition to the above, within its unrestricted reserves, the Charity has designated funds of £1,268,237 related to capital grants, cyclical maintenance fund for the upkeep of client accommodation sites as well as designated funds towards capital projects and the purchase of properties to provide a home for clients who are ready to move into their own private rented property.

STATUTORY DISCLOSURES

Remuneration of Key Management and Personnel

All staff remuneration is matched to the appropriate grade on Simon Community Northern Ireland's pay scale in advance of employment. Simon Community Northern Ireland had historically used the National Joint Council (NJC) scale for setting pay and remuneration. However, in recent years it has been impossible to continue to match the annual increments agreed by NJC and Simon Community Northern Ireland were either unable to award an annual increment or awarded a lower percentage within available financial resources. Simon Community periodically benchmarks its remuneration of posts against similar roles in the sector and wider labour market. Unless agreed in advance of employment in exceptional circumstances, staff are appointed at the bottom of the scale with a step up to the next point on 1 April annually and only on completion of a successful probationary period.

Employee involvement

The charity's policy is to consult its workforce through partnership meetings with trade unions, team meetings and corporate briefings on matters likely to affect employees' interests. Communication updates are issued to employees on a regular basis, which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the organisations performance.

Disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. All reasonable adjustments are made during the recruitment process. In the event of members of staff becoming disabled, every effort is made to ensure reasonable adjustments are made so that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Simon Community Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' Report and the group financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including the income and expenditure, of the group for that year.

In preparing these financial statements, the trustees are required to:

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


The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Mr J Johnston  _____
Trustee

Dated: 13/11/23



SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Opinion

We have audited the financial statements of Simon Community Northern Ireland (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, the consolidated statement of financial position, the charity statement of financial position, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

- 44 -

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44 (0)28 9260 7355
Fax: +44 (0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293



SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

13 November 2023

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory
Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

SIMON COMMUNITY NORTHERN IRELAND

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	1,112,958	832,892	1,945,850	933,005	1,014,759	1,947,764
Charitable activities	4	4,963,811	5,829,669	10,793,480	4,413,153	5,572,329	9,985,482
Other income	5	72,208	652,231	724,439	48,557	-	48,557
Total income		6,148,977	7,314,792	13,463,769	5,394,715	6,587,088	11,981,803
Expenditure on:							
Raising funds	6	354,983	-	354,983	392,160	-	392,160
Charitable activities	7	5,403,649	7,004,787	12,408,436	4,514,779	6,626,849	11,141,628
Total resources expended		5,758,632	7,004,787	12,763,419	4,906,939	6,626,849	11,533,788
Net gains/(losses) on investments	11	(31,403)	-	(31,403)	(22,356)	-	(22,356)
Net incoming resources before transfers		358,942	310,005	668,947	465,420	(39,761)	425,659
Gross transfers between funds		(272,247)	272,247	-	(975)	975	-
Net incoming resources		86,695	582,252	668,947	464,445	(38,786)	425,659
Other recognised gains and losses							
Revaluation of tangible fixed assets		(20,080)	-	(20,080)	212,236	-	212,236
Net movement in funds		66,615	582,252	648,867	676,681	(38,786)	637,895
Fund balances at 1 April 2022		4,109,693	730,352	4,840,045	3,433,012	769,138	4,202,150
Fund balances at 31 March 2023		4,176,308	1,312,604	5,488,912	4,109,693	730,352	4,840,045

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

All income and expenditure derive from continuing activities.

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

SIMON COMMUNITY NORTHERN IRELAND

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,476,873		1,295,254
Investments	14		-		953,662
			<u>1,476,873</u>		<u>2,248,916</u>
Current assets					
Debtors	15	896,965		751,890	
Cash at bank and in hand		5,260,074		3,136,778	
		<u>6,157,039</u>		<u>3,888,668</u>	
Creditors: amounts falling due within one year	16	(1,297,231)		(1,297,539)	
Net current assets			<u>4,859,808</u>		<u>2,591,129</u>
Total assets less current liabilities			<u>6,336,681</u>		<u>4,840,045</u>
Creditors: amounts falling due after more than one year	17		(847,769)		-
Net assets			<u><u>5,488,912</u></u>		<u><u>4,840,045</u></u>
Income funds					
Restricted funds	20		1,312,604		730,352
<u>Unrestricted funds</u>					
Designated funds:					
Revaluation reserve		471,999		498,733	
Other designated funds		796,238		1,177,154	
		<u>1,268,237</u>		<u>1,675,887</u>	
General unrestricted funds	21	2,908,071		2,433,806	
			<u>4,176,308</u>		<u>4,109,693</u>
			<u><u>5,488,912</u></u>		<u><u>4,840,045</u></u>

The financial statements were approved by the Trustees on 13 November 2023

Ms T Brennan
Trustee

Mr J O'Neill
Trustee

Company registration number NI017466

SIMON COMMUNITY NORTHERN IRELAND
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,476,873		1,295,254
Investments	14		-		953,662
			<u>1,476,873</u>		<u>2,248,916</u>
Current assets					
Debtors	15	896,965		751,890	
Cash at bank and in hand		5,260,074		3,136,778	
		<u>6,157,039</u>		<u>3,888,668</u>	
Creditors: amounts falling due within one year	16	(1,297,231)		(1,297,539)	
Net current assets			<u>4,859,808</u>		<u>2,591,129</u>
Total assets less current liabilities			<u>6,336,681</u>		<u>4,840,045</u>
Creditors: amounts falling due after more than one year	17		(847,769)		-
Net assets			<u><u>5,488,912</u></u>		<u><u>4,840,045</u></u>
Income funds					
Restricted funds	20		1,312,604		730,352
<u>Unrestricted funds</u>					
Designated funds:					
Revaluation reserve		471,999		498,733	
Other designated funds		796,238		1,177,154	
	21	<u>1,268,237</u>		<u>1,675,887</u>	
General unrestricted funds		2,908,071		2,433,806	
			<u>4,176,308</u>		<u>4,109,693</u>
			<u><u>5,488,912</u></u>		<u><u>4,840,045</u></u>

The financial statements were approved by the Trustees on 13 November 2023



Ms T Brennan
Trustee

Mr J O'Neill
Trustee



Company registration number NI017466

SIMON COMMUNITY NORTHERN IRELAND

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	29		(62,991)		476,409
Investing activities					
Purchase of tangible fixed assets		(308,180)		(100,347)	
Proceeds from disposal of tangible fixed assets		-		6,400	
Proceeds from disposal of investments		922,259		-	
Investment income received		724,439		48,557	
Net cash generated from/(used in) investing activities			1,338,518		(45,390)
Financing activities					
Proceeds from borrowings		847,769		-	
Net cash generated from/(used in) financing activities			847,769		-
Net increase in cash and cash equivalents			2,123,296		431,019
Cash and cash equivalents at beginning of year			3,136,778		2,705,759
Cash and cash equivalents at end of year			5,260,074		3,136,778

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Simon Community Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 4th Floor, Arthur Place, 24-26 Arthur Street, Belfast, BT1 4GF.

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include certain investments and financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements consolidate the accounts of Simon Community Northern Ireland and its subsidiary undertaking, Simon Community Creating Homes.

The charity is the sole member of Simon Community Creating Homes, a charitable company registered in Northern Ireland that was incorporated on 13 June 2022.

The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

The income and expenditure account for the year dealt with in the accounts of the charity was net income of £17,031 (2022 - £425,659).

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise capital grants that have been expended for their restricted purpose and have been transferred to unrestricted funds. Such designated funds are then released to general funds over the related assets useful life.

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

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.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

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.

Donated goods for resale in charity shops are included as income in the period the goods are sold. No amounts are included in the financial statements for services donated by volunteers.

Revenue grants are credited to incoming resources in the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related asset's useful life.

Rental income is recognised evenly over the period to which it relates.

Investment income is included in the Statement of Financial Activities when receivable.

Income for accommodation and support charges is received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Services Trusts for the provision of accommodation to homeless people. This is included in the Statement of Financial Activities when receivable.

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. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fundraising costs include the salaries, direct expenditure and overhead costs of staff who promote fundraising, including events and mailings.

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

Governance costs includes those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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.

Tangible fixed assets costing more than £500 are capitalised and included at purchase cost, together with any incidental costs of acquisition.

Freehold properties are carried at their revalued amounts being fair value at the date of valuation less subsequent depreciation and impairment losses. Revaluations are performed by professional qualified valuers with sufficient regularity to ensure that the carrying amounts do not differ materially from those that would be determined using fair values at the end of each reporting date. Any accumulated depreciation at the date of revaluation is eliminated against the carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Any revaluation increase is transferred to the revaluation reserve. Where a property accumulates a deficit thus exceeding any previous revaluation surpluses, it is recognised as expenditure in the Statement of Financial Activities. Any reversal of such a deficit is recognised in the Statement of Financial Activities as a reduction in expenditure.

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
Property improvements	2% straight line/over lease term
House equipment	20% & 50% straight line
Office and shop equipment	20, 25 & 50% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.10 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.

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Property valuations

The charity applies a policy of carrying land and buildings at valuation and professional revaluations are carried out as often as is deemed necessary. Deciding on the frequency of the valuations requires judgement and the valuations involve assumptions and estimation uncertainty regarding market conditions.

Land and buildings were most recently revalued during the year ended 31 March 2023, resulting in a revaluation loss of £20k. Any additions since the date of last valuation are carried at cost.

Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on interpretation of the grants and donations received.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total Unrestricted funds general 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	831,245	-	831,245	688,894	-	688,894
Legacies receivable	254,480	-	254,480	205,953	-	205,953
Grants	27,233	832,892	860,125	38,158	1,014,759	1,052,917
	<u>1,112,958</u>	<u>832,892</u>	<u>1,945,850</u>	<u>933,005</u>	<u>1,014,759</u>	<u>1,947,764</u>
Grants receivable for core activities						
Northern Ireland Housing Executive	-	258,000	258,000	-	241,999	241,999
Public Health Agency	-	255,763	255,763	-	222,685	222,685
Other Grants	27,233	319,129	346,362	38,158	550,075	588,233
	<u>27,233</u>	<u>832,892</u>	<u>860,125</u>	<u>38,158</u>	<u>1,014,759</u>	<u>1,052,917</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Accomm. and support charges	Accomm. and support charges
	2023	2022
	£	£
Services provided under funding agreement	10,793,480	9,985,482
	<u>10,793,480</u>	<u>9,985,482</u>
Analysis by fund		
Unrestricted funds - general	4,963,811	4,413,153
Restricted funds	5,829,669	5,572,329
	<u>10,793,480</u>	<u>9,985,482</u>
	<u>10,793,480</u>	<u>9,985,482</u>
Performance related grants		
Supporting People	5,829,669	5,572,329
Accommodation and Community Support Services	3,732,926	3,307,324
Health and Social Care Trust	1,232,385	1,105,829
	<u>10,793,480</u>	<u>9,985,482</u>
	<u>10,793,480</u>	<u>9,985,482</u>

The prior year Supporting People grant includes £175,725 restricted funds specifically related to addressing the Covid-19 pandemic.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Other income

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Rental income	54,406	-	54,406	46,752
Bank interest	17,802	-	17,802	1,805
Creating Homes income	-	652,231	652,231	-
	72,208	652,231	724,439	48,557
	72,208	652,231	724,439	48,557

6 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>		
Fundraising	228,392	290,233
Support costs	126,591	101,927
	354,983	392,160
Fundraising and publicity	354,983	392,160
	354,983	392,160

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Influencing policy & practice 2023 £	Accommodation based support 2023 £	Homelessness Prevention 2023 £	Harm reduction 2023 £	Total 2023 £	Total 2022 £
Staff costs	-	7,683,264	269,735	244,772	8,197,771	7,399,833
Depreciation and impairment	-	106,480	-	-	106,480	132,658
Projects	-	2,327,460	-	-	2,327,460	2,164,022
	-	10,117,204	269,735	244,772	10,631,711	9,696,513
Share of support costs (see note 8)	209,881	1,350,436	41,948	28,777	1,631,042	1,327,632
Share of governance costs (see note 8)	-	145,683	-	-	145,683	117,483
	209,881	11,613,323	311,683	273,549	12,408,436	11,141,628
Analysis by fund						
Unrestricted funds - general	209,881	5,169,822	17,565	6,381	5,403,649	4,514,779
Restricted funds	-	6,443,501	294,118	267,168	7,004,787	6,626,849
	209,881	11,613,323	311,683	273,549	12,408,436	11,141,628

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Homelessness services	221,530	24,614	246,144	153,128	17,014	170,142
Human resources	452,585	9,237	461,822	384,670	7,850	392,520
Finance	311,511	58,318	369,829	298,759	44,369	343,128
Communications	152,951	8,050	161,001	114,140	6,007	120,147
IT	173,692	-	173,692	141,716	-	141,716
Development	143,222	15,914	159,136	94,116	10,457	104,573
Property	146,258	13,716	159,974	147,261	12,196	159,457
Central accommodation and support services	155,884	-	155,884	95,769	-	95,769
Audit fees	-	15,834	15,834	-	19,590	19,590
	<u>1,757,633</u>	<u>145,683</u>	<u>1,903,316</u>	<u>1,429,559</u>	<u>117,483</u>	<u>1,547,042</u>
Analysed between						
Fundraising	126,591	-	126,591	101,927	-	101,927
Charitable activities	1,631,042	145,683	1,776,725	1,327,632	117,483	1,445,115
	<u>1,757,633</u>	<u>145,683</u>	<u>1,903,316</u>	<u>1,429,559</u>	<u>117,483</u>	<u>1,547,042</u>

Governance costs includes payments to the auditors of £6,050 (2022- £5,775) for the audit of the charity financial statements.

9 Trustees

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

SIMON COMMUNITY NORTHERN IRELAND

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

10 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
315	314
<u>315</u>	<u>314</u>

Employment costs

	2023 £	2022 £
Wages and salaries	7,362,117	6,649,848
Social security costs	632,131	551,889
Other pension costs	203,523	198,096
	<u>8,197,771</u>	<u>7,399,833</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£80,001 - £90,000	1	1
	<u>1</u>	<u>1</u>

11 Net gains/(losses) on investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
(Loss)/gain from revaluation of investments	<u>(31,403)</u>	<u>(22,356)</u>

12 Taxation

The Charity is recognised as such by HM Revenue and Customs and is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the Charity's primary objectives, if these profits or surpluses are applied solely for charitable purposes.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Freehold land and buildings	Property improvements	House equipment	Office and Motor shop vehicles equipment		Total
Group and charity	£	£	£	£	£	£
Cost or valuation						
At 1 April 2022	1,045,000	150,028	220,524	253,961	6,000	1,675,513
Additions	257,458	-	48,841	1,881	-	308,180
Disposals	-	(8,139)	-	-	-	(8,139)
Revaluation	(45,000)	-	-	-	-	(45,000)
At 31 March 2023	1,257,458	141,889	269,365	255,842	6,000	1,930,554
Depreciation and impairment						
At 1 April 2022	1,918	68,315	78,559	227,767	3,700	380,259
Depreciation charged in the year	26,112	15,353	44,085	19,731	1,200	106,481
Eliminated in respect of disposals	-	(8,139)	-	-	-	(8,139)
Revaluation	(24,920)	-	-	-	-	(24,920)
At 31 March 2023	3,110	75,529	122,644	247,498	4,900	453,681
Carrying amount						
At 31 March 2023	1,254,348	66,360	146,721	8,344	1,100	1,476,873
At 31 March 2022	1,043,083	81,713	141,963	26,195	2,300	1,295,254

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets (Continued)

Land and buildings were revalued in March 2023 by independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties. Additions since the date of last valuation are carried at cost.

At 31 March 2023, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £782,349.

The revaluation surplus is carried within the revaluation reserve, which is part of the charity's unrestricted funds.

Freehold land and buildings with a carrying amount of £684,350 have been pledged to secure borrowings of the group.

14 Fixed asset investments

	Listed investments £
Group and charity	
Cost or valuation	
At 1 April 2022	953,662
Valuation changes	(31,403)
Disposals	(922,259)
	<hr/>
At 31 March 2023	-
	<hr/>
Carrying amount	
At 31 March 2023	-
	<hr/> <hr/>
At 31 March 2022	953,662
	<hr/> <hr/>

The charity is the sole member of Simon Community Creating Homes, a charitable company registered in Northern Ireland that was incorporated on 13 June 2022.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Group and charity		
Trade debtors	433,293	324,504
Other debtors	205,916	146,617
Prepayments and accrued income	257,756	280,769
	<u>896,965</u>	<u>751,890</u>

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Group		
Other taxation and social security	136,354	207,444
Deferred income	20,000	20,000
Trade creditors	688,460	597,019
Other creditors	16,450	572
Accruals and deferred income	435,967	472,504
	<u>1,297,231</u>	<u>1,297,539</u>
Charity		
Other taxation and social security	136,354	207,444
Deferred income	20,000	20,000
Trade creditors	688,460	597,019
Other creditors	16,450	572
Accruals and deferred income	435,667	472,504
	<u>1,296,931</u>	<u>1,297,539</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Group		
Borrowings	847,769	-

18 Loans and overdrafts

	2023 £	2022 £
Group		
Other loans	847,769	-
Payable after one year	847,769	-
Amounts included above which fall due after five years:		
Payable by instalments	662,514	-

The long-term loans are secured by fixed charges over specific properties of the group and a floating charge in respect of all the assets of Simon Community Creating Homes.

In accordance with FRS 102 the loan has been recognised at the net present value of the future repayments and a notional interest rate charge of 5% will be applied to the loan in future years.

19 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £203,523 (2022 - £198,096).

Contributions totaling £37,772 (2022 - £37,992) were payable to the fund at the balance sheet date.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Restricted funds

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

	Movement in funds				Movement in funds				
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Group									
Homeless prevention	8,764	241,999	(238,192)	-	12,571	258,000	(294,119)	23,548	-
Accommodation and support	294,872	5,572,329	(5,552,431)	-	314,770	5,829,669	(6,066,962)	237,293	314,770
Harm reduction	6,163	222,685	(229,823)	975	-	255,763	(267,169)	11,406	-
Other grants	459,339	550,075	(606,403)	-	403,011	319,129	(376,537)	-	345,603
Creating Homes	-	-	-	-	-	652,231	-	-	652,231
	<u>769,138</u>	<u>6,587,088</u>	<u>(6,626,849)</u>	<u>975</u>	<u>730,352</u>	<u>7,314,792</u>	<u>(7,004,787)</u>	<u>272,247</u>	<u>1,312,604</u>
Charity									
Homeless prevention	8,764	241,999	(238,192)	-	12,571	258,000	(294,119)	23,548	-
Accommodation and support	294,872	5,572,329	(5,552,431)	-	314,770	5,829,669	(6,066,962)	237,293	314,770
Harm reduction	6,163	222,685	(229,823)	975	-	255,763	(267,169)	11,406	-
Other grants	459,339	550,075	(606,403)	-	403,011	319,129	(376,537)	-	345,603
	<u>769,138</u>	<u>6,587,088</u>	<u>(6,626,849)</u>	<u>975</u>	<u>730,352</u>	<u>6,662,561</u>	<u>(7,004,787)</u>	<u>272,247</u>	<u>660,373</u>

See note 23 for explanatory notes to the funds.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Designated funds

The income funds of the group and charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					Movement in funds					Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	
	£	£	£	£	£	£	£	£	£	£	£
Capital grant	202,284	-	(19,964)	-	-	182,320	-	(17,645)	-	-	164,675
Service user designated	1,423	-	(1,423)	-	-	-	-	-	-	-	-
Cyclical maintenance fund	48,253	46,080	(37,499)	-	-	56,834	57,150	(112,374)	-	-	1,610
Revaluation reserve	286,497	-	-	-	212,236	498,733	-	-	(6,654)	(20,080)	471,999
Capital projects	-	-	-	400,000	-	400,000	-	-	-	-	400,000
Creating homes	-	-	-	538,000	-	538,000	-	-	(308,047)	-	229,953
	<u>538,457</u>	<u>46,080</u>	<u>(58,886)</u>	<u>938,000</u>	<u>212,236</u>	<u>1,675,887</u>	<u>57,150</u>	<u>(130,019)</u>	<u>(314,701)</u>	<u>(20,080)</u>	<u>1,268,237</u>

Grants received to fund capital expenditure are transferred to unrestricted funds from restricted funds when the expenditure is made and then released from designated to general funds over the related assets' useful life.

Capital projects relates to funds that have been designated towards future development in the Downpatrick area.

Creating homes relates to funds that have been designated for the purchase of properties to house clients who are tenancy ready to move from supported living into their own private rented property.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Group						
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,476,873	-	1,476,873	1,295,254	-	1,295,254
Investments	-	-	-	953,662	-	953,662
Current assets/(liabilities)	2,699,435	2,160,373	4,859,808	1,860,777	730,352	2,591,129
Long term liabilities	-	(847,769)	(847,769)	-	-	-
	<u>4,176,308</u>	<u>1,312,604</u>	<u>5,488,912</u>	<u>4,109,693</u>	<u>730,352</u>	<u>4,840,045</u>
Charity						
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,476,873	-	1,476,873	1,295,254	-	1,295,254
Investments	-	-	-	953,662	-	953,662
Current assets/(liabilities)	2,699,750	660,373	3,360,123	1,860,777	730,352	2,591,129
	<u>4,176,623</u>	<u>660,373</u>	<u>4,836,996</u>	<u>4,109,693</u>	<u>730,352</u>	<u>4,840,045</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

23 Explanatory note to the funds

Homeless prevention

This programme:

- Involves creating local community homeless task group and working with existing youth and community groups to develop homelessness prevention strategies
- Works in response to local need and finds solutions to addressing homelessness locally
- Promotes awareness and educates local service providers such as teachers on homelessness issues
- Promotes holistic support of those more vulnerable people in our communities through partnership working with local communities and agencies.

Accommodation and support

Received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Care Trusts for the provision of accommodation and housing related support services.

Harm reduction

This service aims to assist homeless substance abusers to reduce the harm associated with drug and/or alcohol abuse while they are living in a Simon Community Northern Ireland project as well as continuing that support when they move back into the community. It is funded by the Public Health Agency.

Other grants

Other grants and donations which support the work of the Charity in both accommodation and community-based support.

Creating Homes

This represents as restricted fund of the subsidiary charity, Simon Community Creating Homes. In future years, a notional interest charge will be applied as expenditure against this fund.

Transfers

Transfers have been made from general funds to cover deficits incurred in restricted funds.

24 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the charity fails to comply with the terms of the Letter of Offer.

25 Operating lease commitments

At the reporting end date the group and charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	140,065	155,737
Between two and five years	57,750	196,350
	<u>197,815</u>	<u>352,087</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

26 Contingent assets

During the prior year the charity became aware that it had entitlement to a legacy. Part of the legacy has been received and recognised within income for the current and prior year. The amount of the charity's remaining entitlement to the legacy is uncertain but is currently estimated to be around £720k. The final amount is dependent on the realised value of the assets held in the donor's estate and, as such, has not been recognised in these financial statements.

27 Related party transactions

Remuneration of key management personnel

The charity considers its key management personnel comprise the Chief Executive, the Director of Homelessness Services, the Director of Finance and Business Support and the Director of HR and Organisational Development. The total remuneration for key management personnel is as follows:

	2023	2022
	£	£
Aggregate compensation	286,901	248,085
	<u>286,901</u>	<u>248,085</u>

The charity was under the control of the Board of Directors throughout the current and previous period. There are no material related party transactions or balances during either year or at either year end such as are required to be disclosed.

28 Subsidiaries

Details of the charity's subsidiaries at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Simon Community Creating Homes	Northern Ireland	Charitable	Membership	100.00	

29 Cash generated from operations

	2023	2022
	£	£
Group		
Surplus for the year	668,947	425,659
Adjustments for:		
Investment income recognised in statement of financial activities	(724,439)	(48,557)
Fair value gains and losses on investments	31,403	22,356
Depreciation and impairment of tangible fixed assets	106,480	132,658
Movements in working capital:		
(Increase) in debtors	(145,075)	(315,001)
(Decrease)/increase in creditors	(307)	259,294
Cash (absorbed by)/generated from operations	<u>(62,991)</u>	<u>476,409</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

30 Analysis of changes in net funds

	At 1 April 2022	Cash flows	Acquisitions and disposals	At 31 March 2023
	£	£	£	£
Group				
Cash at bank and in hand	3,136,778	2,123,296	-	5,260,074
Loans falling due after more than one year	-	-	(847,769)	(847,769)
	<u>3,136,778</u>	<u>2,123,296</u>	<u>(847,769)</u>	<u>4,412,305</u>

FINANCIAL STATEMENTS



to learn more about simon community visit
simoncommunity.org



Charity No. NIC102724 - Company No. 17466
Simon Community NI is registered with the
Information Commissioner's Office
Reg No: Z7128367



Simon Community Northern Ireland

Northern Ireland - Charity number 102724

Annual report



simon 
community
Northern Ireland

annual report 2022-2023



CONTENTS

FOREWORD

Legal & Administrative Information.....	4
Chair of the Board or Directors, Joe O'Neill Opening Statement....	6
Chief Executive, Jim Dennison 2022-2023 Overview	7

WHAT WE DO

Vision, Mission & Values	8
2022-2023 Key Impact	9

HOW WE DO IT

Introduction	10
Our Services 2022-2023 Impact & Overview	11

ADDRESSING OUR COMMUNITY

Staff & Volunteers	22
Fundraising & Communications	24
Research & Development	30

LOOKING FORWARD

Priorities for 2023-24	32
Risk	34

STRUCTURE, GOVERNANCE & MANAGEMENT

Reference Details	36
-------------------------	----

FINANCIAL REVIEW

Financial Review	40
Statutory Disclosures	41
Auditor's Report	44
Financial Statements	50



Sean, past Simon Community client, now Homeless Activist

SIMON COMMUNITY NORTHERN IRELAND LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Ms T Brennan
Mr C Donaghy
Mr J Johnston
Mr M O'Kane
Mr J O'Neill
Ms A Braden
Ms A McGregor (Appointed 14 November 2022)
Mr D Templeton (Appointed 14 November 2022)

SECRETARY

Mr J Johnston

CHARITY NUMBER COMPANY NUMBER

NIC102724
NI017466

PRINCIPAL ADDRESS

4th Floor
Arthur Place
24-26 Arthur Street
Belfast
BT1 4gF

REGISTERED OFFICE

4th Floor
Arthur Place
24-26 Arthur Street
Belfast
BT1 4gF

BANKERS

Danske Bank
Donegall Square West
Belfast
BT1 6JS

SOLICITORS

Agnew, Address, Higgins & Co
92 High Street
Belfast
BT1 2BG
Worthingtons
24-38 Gordon Street
Belfast
BT1 2LG



FOREWORD

Chair of the Board of Directors, Joe O'Neill Opening Statement

I have had a long association with Simon Community and its work. This year, I was delighted and humbled to be asked by fellow Board members to become Chairman.

Throughout my tenure at Simon Community, during which I have been Chair of both its Audit & Risk Committee, and then its Strategy & Sustainability Committee, I have always been struck by the resilience of the organisation.

Despite ongoing public funding challenges, political hiatuses and growing demand for client support, Simon Community has not only survived but grown and developed. This survival instinct is a reflection of the organisation's ability to adapt and evolve.

Unfortunately, here in Northern Ireland some things are not evolving. The lack of a functioning Executive brings with it stalled progress on a number of key government policies and local issues. For Simon Community, Northern Ireland's largest homelessness charity, a lack of agreed Housing Supply Strategy has an immediate and significant impact on our work. Our clients are having to remain much longer in emergency accommodation because there are fewer and fewer housing options for them, particularly in social housing. The average stay of one of our clients in temporary accommodation is nearly a year, which is far too long. This has a direct knock-on effect on the availability of emergency accommodation for others. Northern Ireland desperately needs a functioning housing system - one that addresses the chronic shortage of housing. A shortage which is causing year-on-year rises in the number of people becoming homeless.

My priorities for Simon Community during my tenure are threefold. The first is to challenge and support the organisation to do more for the people who need us most. Secondly, I will help develop and deliver our strategic direction over the next 5 years to ensure we continue to evolve and adapt to meet the growing demand of people without a home. The third is to ensure that the Board has the right people with the right experience providing the right stewardship at the right time.

I look forward to working on these with the Board, senior staff, and all of those at Simon Community. I had the pleasure of hosting the Simon Community Staff Conference during my early tenure as Chairman. I greatly enjoyed speaking to 170 staff colleagues and hearing their views on the organisation. I thank them for the warm welcome that day and reiterate the commitment I gave them then - I will do my very best for the organisation and it is a commitment I will not break.

I would like to take this opportunity to thank all the wonderful staff and volunteers of Simon Community who are so committed to ending homelessness. Society owes them a debt of gratitude.

On a personal note, I would also like to thank my predecessor, former Simon Community Chairman, Iggy O'Doherty. Iggy's contribution over the years has been unmeasurable and he leaves an indelible lasting legacy.



Joe O'Neill

Chair of the Board of Directors

Chief Executive, Jim Dennison 2022-23 Overview

In the last 5 years, and particularly within the current reporting period of this Report, Simon Community has offered more help and support to those who are homeless or at risk of becoming homeless than ever before.

We offer all of our support services because there is considerable – and growing – demand for them. Back then we predicted that more and more individuals and families would become homeless this year and sadly that prediction has come true. Even sadder is that we predict this will continue to grow: more people will become homeless in Northern Ireland over the coming months and years.

Whilst that increasing demand proves a real challenge for us, it also drives us. The philosopher Plato wrote ‘necessity is the mother of invention’ and I believe that this demand for services is a necessity and our response to it, our invention.

As well as continuing to operate our established services over the last year, against the current difficult economic backdrop, we have also developed and created new services like: our Move-on Coach service to help people transitioning from homeless to a sustainable tenancy; our Tenancy Deposit Service which has helped many people access a home which would have been financially impossible; and the Creating Homes venture which allows our Charity to offer people experiencing homelessness a safe and affordable home of their own.

Whilst we know that the demand for our services will increase, I believe that our Charity has the strengths and the future opportunity to work smarter and more creatively. We need to think about how we can prevent homelessness before it begins. We need to explore different ways to ensure that people who become homeless remain so for only the shortest period possible. And we need to put greater emphasis on how we end homelessness for good. I’m sure all of these will feature heavily in our new Strategic Plan 2024-2029.

Please do take some time to look at this report. All the different moving parts of our organisation are focused on a single ambition. That ambition is to end homelessness. Simon Community works with hundreds of people in need of our support every single day but we are absolutely committed to doing much more.

As you continue reading, you will hear more about the impact of lots of hard work. That hard work is testament to the dedication and commitment of Simon Community staff, volunteers and supporters. I am always so humbled and impressed by everything they do for the people we seek to help. Their contribution, although perhaps unseen by many, is life-changing, and often live-saving. For that, I am truly grateful.



Jim Dennison

Chief Executive

Transition of Leadership: Passing the Torch from Iggy O'Doherty to Joe O'Neill

Iggy O'Doherty, the former Chair of the Board of Directors,

"It has been a real privilege to chair the Board for the last 6 years. The commitment and selfless help from all staff and volunteers is exceptional. I am humbled to have had a role in working with so many people with a passion for ending homelessness."

WHAT WE DO

Vision Mission & Values

Simon Community is a charity founded in 1971. We have a vision of a society where everyone has a safe place to call home and our mission is clear: to end homelessness throughout Northern Ireland.

Working with our supporters and partners, we make a lasting impact on the lives of individuals and families who need our help, providing them with the opportunity for a brighter future. At the heart of our work are four core values that guide us:

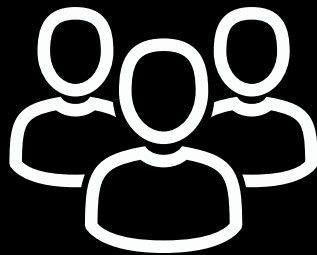
- We are non-judgemental
- We exist to support our clients and meet their needs
- We are trustworthy and focused on ending homelessness
- We are dedicated to the people we support





**15,938 CALLS
FOR HELP**

on our 24/7 homeless support line



1,397 clients

*supported annually across our
**accommodation and
support services***



32

**TEMPORARY
accommodation**

& WRAPAROUND SUPPORT SERVICES
across Northern Ireland



HOW WE DO IT

introduction

Simon Community uses a multi-layered approach to address the complex issue of homelessness prevention and support through temporary and emergency accommodation services. Here's a brief description of what we do:

OUTREACH AND ENGAGEMENT:

We engage with vulnerable individuals and families in the community. We establish a presence through outreach programmes, and drop-in centres, offering immediate assistance and a point of contact for those in need.

HOUSING FIRST APPROACH:

We follow the "Housing First" model, which prioritizes providing stable and permanent housing as the initial step. This approach recognises that without a stable home, it's challenging to address other underlying issues of homelessness, such as mental health or addiction.

WRAPAROUND SERVICES:

We offer a range of support services tailored to the unique needs of each individual or family. This may include mental health support, substance abuse treatment, job training, financial literacy education and access to healthcare. We aim to address the root causes of homelessness and empower our clients.

PREVENTION PROGRAMMES:

In order to end homelessness, we must prevent it from happening in the first place. To do this, we provide a range of services including a 24/7 call helpline, financial assistance, rent subsidies, and tenancy sustainment schemes to help people facing eviction or housing instability maintain their current housing.

COLLABORATION WITH PARTNERS:

We collaborate with the government, other voluntary organisations and local businesses to coordinate and share resources and expertise.

ADVOCACY AND EDUCATION:

We advocate for policies and practices that address the systemic issues contributing to homelessness. By raising awareness about homelessness in the community, we aim to change public perceptions and policies related to housing and poverty.

RESEARCH AND DATA COLLECTION:

We conduct research and analyse trends on homelessness in order to constantly improve what we are doing, and better understand the needs of our clients.





OUR SERVICES

Adult accommodation

Youth Accommodation

Housing First For Youth

Family Accommodation

Homeless Support Line

Play and Learning

Move on Coach

Drug and Alcohol

Tenancy Deposit

Women's Advocacy

Floating Support

Housing Solutions

Health and Wellbeing

Transition Project for Separated Children

Private Rental Homes – Creating Homes

KIRSTY & FAYE'S STORY

Kirsty became pregnant at 19, she was living in her family home sharing a bedroom with her two sisters. Her living circumstances were overwhelming and unsuitable for bringing up a child or for her own wellbeing.

Never setting foot in a hostel before, Kirsty was greeted by friendly staff, shown around her flat and left to settle in.

Kirsty expressed “In my mind, there was always a stigma associated with hostels and I felt that other people would think less of me as a young, pregnant female if they found out that I was moving into one.”

She found her first few days living in Simon Community’s family accommodation service lonely, whilst facing the daunting responsibilities of living on her own - budgeting, managing her own mental health and the building anticipation of becoming a mother.

Kirsty explained “I was only 19, pregnant and had never lived away from the family home before. It was the biggest change that I had ever experienced.”

Kirsty decided to share her mental health issues and anxieties about the upcoming birth with the Simon Community team, and she was provided the support of a weekly peri-natal mental health team.

“Just knowing that staff are there and that I can ask for help at any time, is really reassuring.” Kirsty noted.

After a few short months of getting on her feet, getting settled into her new flat and establishing a support system that worked for her, Kirsty welcomed her daughter Faye into the world.

She quickly became known as ‘the one with the newborn’ among the other mums in the hostel. Kirsty not only had staff and her support worker - but she also had the company of 23 other mums in the family hostel who were always checking in on her and offering advice and support.

Kirsty said, “Having all these people around me and someone to talk to at any time made me feel as though I was part of a little community. I’m honestly really thankful to the staff in Conway Court Hostel for the support that they have given me. They’ve made me feel safe and secure and completely changed my perception of what a hostel is.”





HOW WE DO IT
Our Services 2022-2023 Impact & Overview



24/7
HOMELESS SUPPORT LINE
15,938 calls
where staff spent
40,054 minutes
supporting individuals in need.



20 ADULT & YOUTH
TEMPORARY
ACCOMMODATION
SERVICES
across Northern Ireland



45 FAMILIES
supported in our
FAMILY ACCOMMODATION SERVICE

HOW WE DO IT

Our Services 2022-2023 Impact & Overview



YOUNG PEOPLE UNDER 18

residing in Simon Community temporary accommodation services

PLAY AND LEARNING PROJECT

*thanks to the support of Children In
Need funding, Simon Community*

delivered 

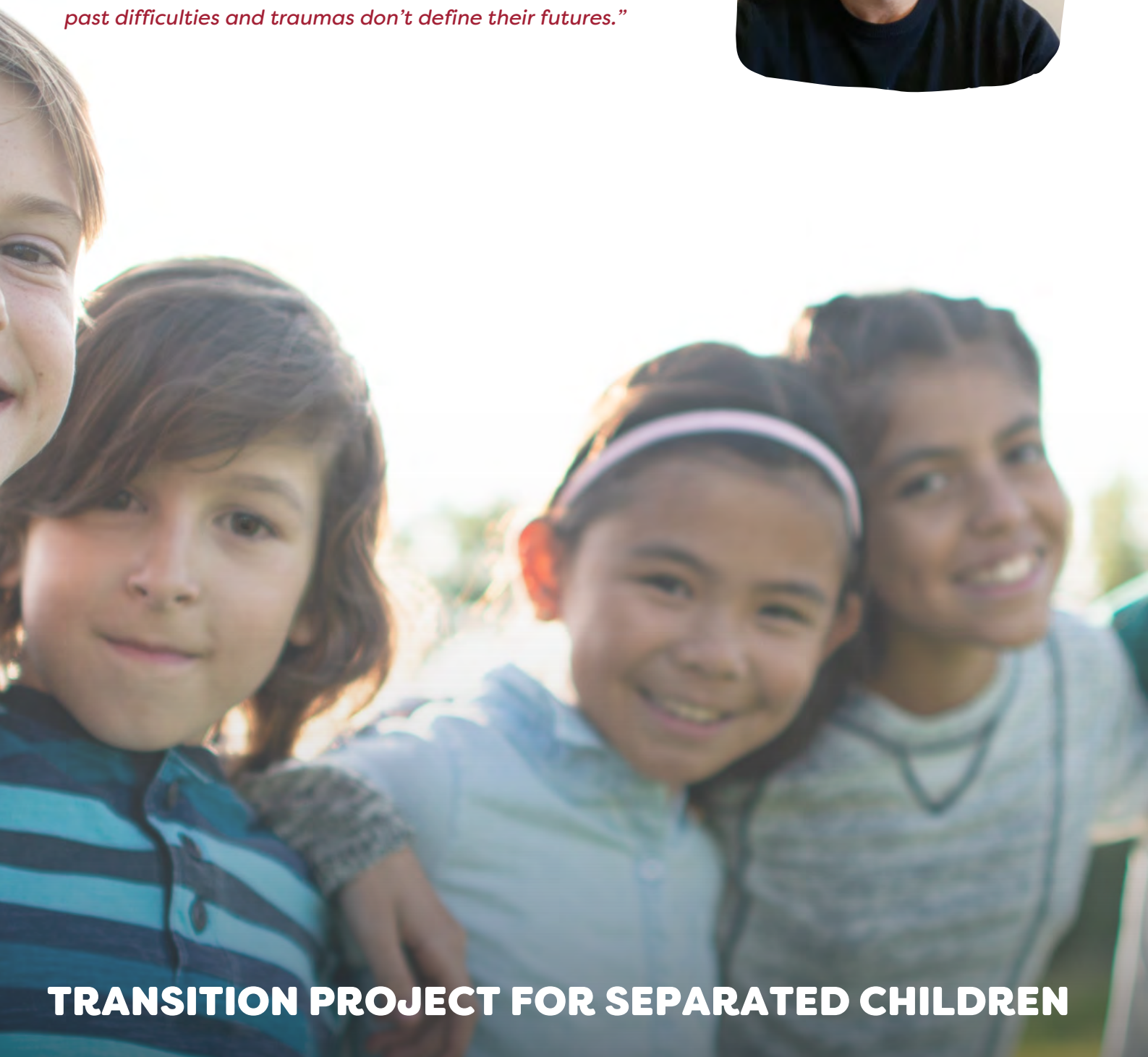
PLAY AND LEARNING SESSIONS IN 2022/23

HOUSING FIRST FOR YOUTH SERVICES

For some looked-after young people, residential or supported accommodation group living is not a viable option. Our Housing First for Youth service provides a solution by working with young people in community-based settings to provide the wraparound support needed to help them thrive within their community. Working in partnership with the Northern Trust, Belfast Trust and South Eastern Trust, this service delivers 24/7 support to young people in their own homes.

Meet Connel, Youth Outreach Services Manager

“The young people we support at Housing First For Youth are often so disadvantaged from a very young age, but their resilience is pretty remarkable. I’ve always considered it a privilege to be in a position whereby through doing my job, and doing it well, I can help give people the chance to improve their circumstances, to recover, and move forward in life so that their past difficulties and traumas don’t define their futures.”



TRANSITION PROJECT FOR SEPARATED CHILDREN

Northern Ireland has seen an increase in the number of young people (under the age of 18) seeking asylum and refuge. They are often traumatised by the experiences that have led them to seek asylum. The Transition Project is a culturally sensitive support service to help young people who find themselves in Northern Ireland and alone. The service works in partnership with the Belfast Trust and aims to support young refugees and asylum seekers to live in the community through emotional, practical and educational support.

HOW WE DO IT

Our Services 2022-2023 Impact & Overview

DRUG AND ALCOHOL SERVICE

Funded by the Public Health Agency Because substance use and dependency is on the rise across Northern Ireland, our Low Threshold Service provides anyone, 18 years and over living in the South Eastern Trust, with free and confidential support needed to manage substance use and take back control of their life.

**THIS OUTREACH
TEAM SUPPORTED**

339

*clients from 2022 - 2023
to minimize alcohol and
substance use.*



HEALTH AND WELLBEING SERVICE

Funded the The Big Lottery, the homelessness wellbeing practitioner team supports the most complex cases of homelessness by improving health, saving lives, and ending homelessness.

Our clients value this service because it's flexible, consistent and reliable. It's often described as 'bridging a gap' in the context of long and growing waiting lists for community addiction, mental health and other specialist counselling services.

'Knowing it's there helps you get through your week. It's reliable. You can talk whether it's ten minutes or half an hour, it's not rushed. The Wellbeing Practitioner listens and gives advice and I feel better.'

'I know that I have support. There is no pressure on you...if I take a notion for a drink I can phone or talk to the Wellbeing Practitioner and the notion is gone.'

DELIVERED

1685

SESSIONS DEDICATED TO PROMOTING WELL-BEING

WOMEN'S ADVOCACY SERVICE



Meet Maureen,

Simon's first Women's Advocate staff member

"The aim of this service is to help women feel safe and secure while accessing Simon Community Hostels, empowering and educating women to enable them to make positive decisions that will have an impact on their lives, and help break down any barriers that they may face as a woman at risk of homelessness."

ELLIE'S STORY

At the age of 17, Ellie's relationship with her mum broke down and she was asked to leave the family home. Ellie found herself sofa surfing between family members' houses and then living in a shared flat. However, her tenancy broke down due to environmental reasons and Ellie moved to the Simon Community's Foyer accommodation.

Upon arrival at the Foyer, Ellie was nervous as this was her first hostel and a totally different environment to what she was used to.

It was soon after arriving at the Foyer that Ellie was referred to the Women's Advocacy Project. By attending the group sessions carried out by Maureen, Ellie started to feel more relaxed around other clients, and she began to socialise.

"Full-time staff at the Foyer and Maureen, the Women's Advocate, have made me feel welcome and I find they are approachable, friendly people. They have supported me with all aspects such as accessing mental health services, getting my benefits correct, with food and housing and appointments."

Ellie didn't know Belfast very well, so staff helped narrow down housing areas that were suitable for her. After coming from shared accommodation, Ellie feels like she would be more ready to have her own home.

Ellie hopes to manage her mental health and to be able to move out into her own accommodation in the near future with a stable job that she enjoys. "I feel like accessing the Women's Advocacy service made me feel noticed as at the time I didn't realize I needed the help myself."

At Simon Community we respect everyone who comes to us for help. Our client's identity has been changed to protect her privacy.



HOW WE DO IT

Our Services 2022-2023 Impact & Overview

MOVE ON COACH SERVICE

14

Move On Coach Volunteers Supported

client transitions to independent living in 2022 - 2023

After years of living in temporary accommodation, I was nervous about moving into my own tenancy. When my Move On Coach came along she was amazing, and I don't think I could have moved without her support. I have settled in well and am delighted to have my own place. The Move on Coach Service is invaluable to anyone who is moving on.

Andy, past Simon Community client

”

TENANCY DEPOSIT SERVICE

111

111 households supported into private rent in 2022/23 through our Tenancy Sustainment Scheme. The support of this service includes providing funding for a housing deposit, property searches, landlord discussions, applying for housing benefits, help with moving, private rental assessments, arranging property viewings, applying for discretionary support and signposting to additional services.



Which a voluntary organisation
provides emergency
accommodation, advice and
community support for people
who are homeless or those who
are at risk of becoming homeless.
From our beginnings in 1971,
we have recognised that
addressing homelessness is
more than providing a roof.
We are committed to our vision
of ending homelessness.

HOW WE DO IT

Our Services 2022-2023 Impact & Overview

CREATING HOMES

Creating Homes was launched in 2022 as part of Simon Community's 50th anniversary. It is an ambitious plan which will see the charity buy or manage 50 homes to offer as long term rental properties to those experiencing long-term homelessness, in a bid to address the chronic shortage of social housing and the lack of affordable housing options available. The initiative recently saw the keys of its eighth house handed over to a new tenant. There have been two further sales agreed on properties in Ballymena and Derry, bringing the total number of houses acquired under the initiative to 10 in 2022-23.





SIMON COMMUNITY NI IS PLEASED TO OFFICIALLY ANNOUNCE JP CORRY AND MARCON AS CORPORATE PARTNERS FOR ITS CREATING HOMES INITIATIVE.

Pictured at the completion of its most recent house are (l-r): Simon Community Corporate Partnerships Manager Brian Shanks, JP Corry HR Manager Laura Wray, JP Corry Operations Director Chris Collins, Simon Community Chief Executive Jim Dennison, Marcon Procurement Manager, Laura Moore and Marcon Business Systems and Innovation Manager Colleen Scullion.

Laura Wray, JP Corry HR Manager, said the decision to increase their commitment by supporting Creating Homes was an easy one,

“Creating Homes is part of our shared value that everyone deserves a safe place to call home. We have been pleased to partner with the Simon Community over the past two years and expanding our commitment aligns with our fundamental operation of providing the equipment and materials for the creation, restoration and renovation of buildings to improve people’s quality of life and personal wellbeing. This is an exciting initiative and one we are proud to be a part of.”

Antrim-based Marcon has provided a robust building solution incorporating refurbishment, interior fit-out and specialist joinery across the UK and Ireland since 2004. Mark O’Connor, Marcon Director commented, “We pride ourselves on being a responsible business and it is important that we contribute to places in which we work and support our local communities. We hope to be able to bring our specific expertise to the Creating Homes initiative, investing in the long-term sustainability of communities.”

“We are delighted to welcome JP Corry and Marcon as new corporate supporters to our Creating Homes initiative and recently invited them to view the latest house we have refurbished so that they can see the standard of accommodation we are providing, and the impact of their support.”

Simon Community NI Chief Executive, Jim Dennison



**ALL I WANT IS A TABLE WITH 4 CHAIRS,
IT’S THE LITTLE THINGS I LOOK
FORWARD TO LIKE HAVING COMPANY
OVER FOR A CUPPA**

Holly, Creating Homes Client



ADDRESSING OUR COMMUNITY

Staff and Volunteers



At Simon Community, we recognise that our staff and volunteers are the backbone of our organisation. Their dedication, compassion, and tireless efforts drive our work forward, providing essential support and services to those experiencing homelessness.

Through employee investment including comprehensive healthcare benefits, ongoing training programmes, and initiatives aimed at promoting health and wellbeing (such as the improvement of staff spaces and the creation of the wellbeing champion group), we want to keep our team strong, motivated, and ready to make a meaningful difference in the lives of others.

In March 2023, Simon Community was able to deliver our first staff conference since 2020. We brought together 170 dedicated staff members at the prestigious Belfast Harbour Commissioner's Office, generously provided by our Board Chair, Joe O'Neill.

Recognising the importance of celebrating dedication and commitment, the conference honoured numerous Simon Community staff with Milestone Service Awards, highlighting their unwavering support over the years. Additionally, the event offered an array of wellbeing-focused breakout sessions and advice touchpoints, reinforcing our commitment to the health and wellbeing of our remarkable team.

We regularly ask for feedback from our staff teams about their employee experience at work, and we know that 88% of the staff respondents told us that they were proud to work for Simon Community, 75% told us that Simon Community takes positive action to support their Health and Wellbeing and 76% would recommend Simon Community to others as a place to work.

As well as our dedicated staff, and thanks to our incredible community of supporters and partners, we have been able to support 1,397 lives, providing shelter, and a chance for a brighter future to those facing homelessness. By working together, we are getting one step closer to a society where everyone in Northern Ireland has a place to call home.



ADDRESSING OUR COMMUNITY

Fundraising & Communications

MEET OUR CORPORATE PARTNERS.

We couldn't do it without you!



At Galgorm Collection, we have made it our mission to create a positive impact within our local community. For the past 12 years, we have proudly partnered with Simon Community NI, whose dedication to addressing homelessness in Northern Ireland is invaluable. In an industry synonymous with luxury and comfort, we understand the importance of extending our reach to those affected by homelessness in our locality.

Our devoted team of employees wholeheartedly embraces this partnership, actively participating in a range of fundraising events. These include the Belfast City Marathon, Dragon Boat Race, and One Big Sleepout, demonstrating their firm commitment to making a difference. Additionally, our annual 'Dream and Donate' campaign, held across our hotel properties throughout December, offers each overnight guest the opportunity to contribute £1 to Simon Community NI. This simple act transforms their stay into a chance to give back.

Over the years, our partnership has not only contributed to providing vital resources for those in need but has also cultivated a culture of empathy within our organisation and among our guests. We remain committed in our dedication to working with Simon Community NI and look forward to collectively creating a more compassionate and inclusive community for all.

Colin Johnston
Managing Director
Galgorm Collection

MUSIC AGAINST HOMELESSNESS: GIG RAISED £10K FOR SIMON COMMUNITY IN NORTHERN IRELAND

Headline act Brian Kennedy said: “No one chooses to be homeless and we put the fundraising concert together to raise much-needed funds and awareness.”

The show was vital in highlighting the growing problem of homelessness amid the cost of living crisis according to Simon Community chief executive Jim Dennison.

He said: “In our 50th year we are seeing levels of homelessness increase as the cost of living pushes everyday people to make disturbing choices between heating their homes or feeding their families. Now more than ever we need to raise greater awareness on the issues of homelessness, poverty, and their related health consequences.”



OVER 120 PEOPLE PARTICIPATED IN OUR 5TH ANNUAL ONE BIG SLEEP OUT AT STORMONT ESTATE IN OCTOBER 2022, WHICH WAS KINDLY SPONSORED BY OUTSIDEIN AND RAISED OVER £30K.

With the help of many corporate supporters and participants, we raised vital funds to assist our clients and those in need. Although the Sleep Out cannot replicate the real emotional and physical difficulties of truly experiencing homelessness, the event brought together individuals, businesses, and community groups to experience some of the realities of having no safe and warm place to sleep while helping to raise much-needed funds and awareness for the charity's homelessness services.



Twenty-four-year-old Courtney from Belfast became homeless with her daughter following a family breakdown.

Courtney stayed at our Family Temporary Accommodation Service for six months where she learned to budget, dividing her money into envelopes to cover weekly costs of heating, food, child needs, etc.

When she moved into a flat of her own she had no extra money to furnish it, but thanks to help from her Simon Community support worker she was successful in receiving a discretionary support grant which enabled her to get some furniture and kitchen items.

But even with that help, the cost of living squeeze means her weekly envelope budgeting does not cover her outgoings the way it used to.

“It used to be £10 in the meter would last a couple of days, but now it needs to be topped up every day. It’s the same with food, I buy the same things every week but that cost has almost doubled.”

Courtney’s young daughter has additional needs but Courtney finds it impossible to pay for extra activities outside the house to keep her occupied:

“Outings are just out of the question, recently we went to the Armagh Planetarium on a trip organised by the Simon Community, which I would never have been able to afford – the transport or the entrance fee. We had a brilliant day, my daughter just loved it and it was such a break from the norm. It was actually very emotional for us.”

Courtney says she feels the cost of living crisis is going to get worse and it causes her constant anxiety.

Simon Community was there for Courtney when she first became homeless and we are still there with her, offering support, sharing the burden and helping Courtney and her daughter navigate a life which can be challenging and uncertain.

Our client's identity has been changed to protect her privacy.





COURTNEY'S STORY

in support of our community fundraising mailings

ADDRESSING OUR COMMUNITY

Fundraising & Communications

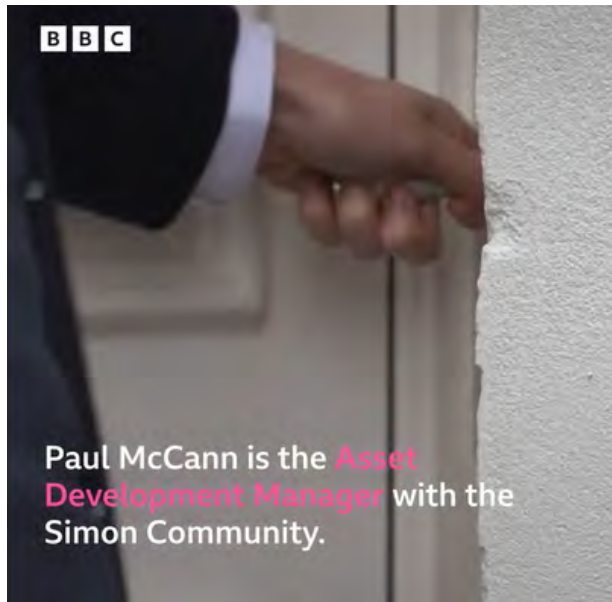


Corporate partner Smarts Agency

worked with Simon Community to deliver our Christmas advent calendar campaign to reach influencers and stakeholders through impactful stats and simple donation ideas

BBC Radio Ulster

put out an ask for corporate partners to join Creating Homes initiative through a broadcast appeal with Development and Housing Solutions teams!



Paul McCann is the **Asset Development Manager** with the Simon Community.



HOMELESS CONNECTS AWARDS!

Our teams in Derry attended the Homeless Connect Awards for Homeless Awareness Week 2022. The award ceremony was hosted in the Guildhall Derry by the Mayor Sandra Duffy and the Northern Ireland Housing Executive. Our Derry team had a successful evening celebrating the win of 5 individual awards and a team award!

Winner of Supporting Females with Addictions, Rosie McMullan, has been described by her clients as open and honest, never judgemental, encouraging and helpful. One of her clients said: "Rosie does not think she is better than me and works through my addiction and sees I am a normal person aside from it."

Paul Breslin, runner up for Supporting Men with Addictions, has clients saying he "is always encouraging... he is the reason I get up most days" another client simply says "he helps to keep me calm and talks to me like I mean something." Paul's clients would say he is non-judgmental, calming and always encouraging.

Winner of Going Over and Above in Homeless Services, Joanne Leonard, has been described to always have a big smile on her face and has time for everyone. Her clients mention that she is honest and compassionate and always makes time for a chat and a cuppa. One client even refers to Joanne as Super Woman: "Joanne is a real-life super woman and the world needs more of her as she does so much and never looks for any thanks."

New team member Trevor Holmes was the winner of the Inclusivity Programmes. He has been achieving some really great work through including and embracing all people irrespective of race, gender, disability, medical or other needs.

"There is no I in Team and I am very fortunate, blessed and lucky to work with some of the most kind, caring and considerate people who do an amazing job, addressing and supporting clients with not only issues with homeless but an array of complexities. I am very proud to work for Simon Community NI and we together as a team will keep working hard, advocating for those with no voice and providing a service to all who come through our doors." states Project Manager Joanne Leonard

TEDx
Stormont
 x = independently organized TED event

250, 1 IN 160 AND 3.

Through his Tedx Talk at Stormont, Simon Community NI Chief Executive, Jim Dennison explains why these numbers are so critical to the story of homelessness, and why you should think again when it comes to homelessness in Northern Ireland.



ADDRESSING OUR COMMUNITY

Research & Development

Mental

Health &

Homelessness

simon
community
Northern Ireland

&

DEPAUL

Homelessness has no place

NI is reported to have the highest prevalence of mental health problems in the UK and we were keen to understand more about the impact of mental health on homelessness.

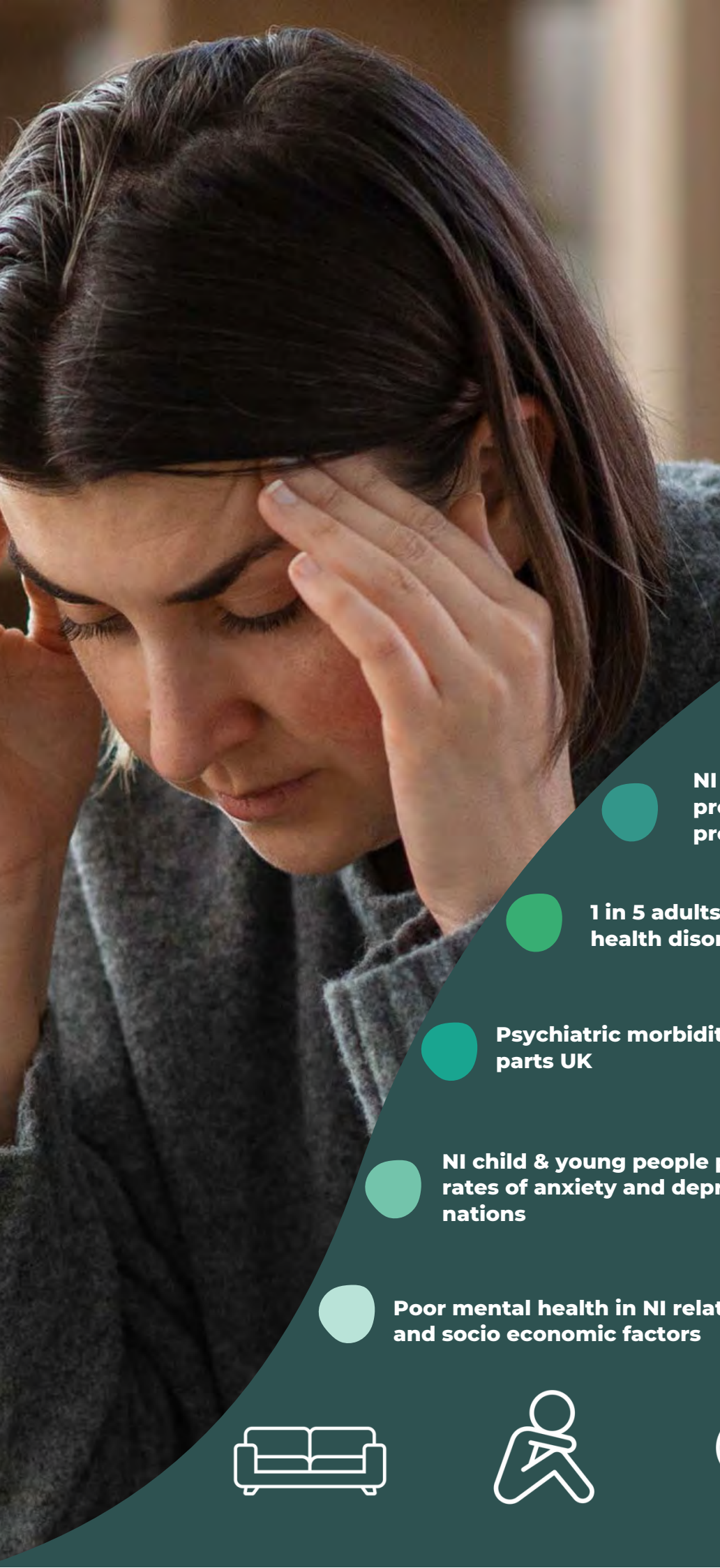
Simon Community and Depaul officially launched a new 'Mental Health and Homelessness' report at an event held in February 2023 at Belfast City Hall. The launch was attended by Northern Ireland Mental Health Champion Professor Siobhan O'Neill and Lord Mayor of Belfast City Council Christina Black, together with over 50 representatives from across the homelessness and mental health sectors, as well as political representatives.

A survey of 170 people experiencing homelessness, carried out as part of the research, found almost 70 percent had a mental health condition, with an overwhelming majority (84 percent) reporting they had received their diagnosis before becoming homeless.

Simon Community Chief Executive Jim Dennison said the report calls for a greater mental health focus on tackling the catastrophic impact of homelessness, "Homelessness is both stigmatising and isolating and can be a cause and consequence of mental illness. We need to ensure we have the right measures in place to support people who are struggling. We need a legal basis that pushes statutory bodies with responsibility for housing, health and social care, justice and education to cooperate and find more effective solutions. We also need a focus on homelessness written into the Mental Health Strategy."

Northern Ireland Mental Health Champion Professor Siobhan O'Neill said, "It is essential that people can access the right support at the right time. There needs to be a specific action plan for people experiencing homelessness within the Mental Health Strategy. Support within the Department of Health should also be streamlined to provide timely interventions for people experiencing homelessness with additional issues. Referral pathways also need to be improved to enable swift access, with person-centred and trauma-informed care at the heart of service delivery."





Developed survey- via Microsoft Forms, informed by a range of key stakeholders

Surveys shared with clients (18+) in Simon Community NI temporary accommodation and Depaul Services

Mix of open & closed questions

170 responses: 146 from Simon Community NI and 24 from Depaul

NI is reported to have highest prevalence of mental health problems in UK

1 in 5 adults experiencing at least 1 mental health disorder at anyone time

Psychiatric morbidity in NI 25% higher than other parts UK

NI child & young people population had 25% higher rates of anxiety and depression than other UK nations

Poor mental health in NI related to legacy of violence and socio economic factors



LOOKING FORWARD

Priorities for 2023-24

Strategic Planning

With the end of our current strategic period in 2023, our immediate priority is to develop a new strategic plan for the next five years. This plan will outline our vision and goals as we navigate the ongoing housing crisis and address homelessness and related issues in our communities. Our strategic plan will serve as a guiding framework for our organization, ensuring that we remain focused on our mission and equipped to adapt to the evolving challenges.



LOOKING FORWARD

Risk

Simon Community's projects make a huge impact on those families and individuals who access our work, but they are not without risks. Here's a concise overview of key risks and recommendations for mitigation:

1. Funding and Resource Risks:

- Financial Sustainability: Secure diverse funding sources.
- Resource Allocation: Implement strict oversight for efficient resource use.

2. Affordable Housing Expansion Risk:

- Property Market Fluctuations: Monitor market trends and adapt strategies.
- Regulatory Challenges: Work with legal experts to navigate regulations.

3. Corporate Partnership Risks:

- Partnership Alignment: Select partners aligned with the mission.
- Dependency Risk: Diversify partnership sources.

4. Employee Health and Wellbeing Risks:

- Burnout and Stress: Implement wellness programmes.
- Mental Health Stigma: Promote mental health openness.

5. Project Execution Risks:

- Project Delays: Develop contingency plans.
- Quality Control: Establish rigorous quality standards.
- Mitigating these risks through diversification, adaptation, and effective management will enhance project success while minimizing setbacks. Continuous monitoring and adjustment are key.





RISK MANAGEMENT

The Corporate Risk Register is reviewed by the Senior Management Team to assess their departmental risks monthly at the Strategic SMT meeting. The top 10 risks (or risks with an amber scoring) are reviewed by Audit & Risk Committee and the Board on a quarterly basis.

In 2021, a five year internal audit plan was presented to the Audit & Risk Committee, identifying key areas of focus in the coming years.

During the year, in addition to the follow up review, the following internal audits have been for 2022-23;

- Health & Safety
- Quality Management

Business Continuity Planning

The organisation has in place a Business Continuity Plan it can refer to in the event of a significant business interruption. A test exercise is completed annually, and any lesson learned fed into the business continuity planning process and a revised plan produced. This ensures the plan remains live and relevant for all staff involved.

STRUCTURE, GOVERNANCE & MANAGEMENT

Reference Details

“The Simon Community Board of Trustees is a dedicated and influential group of individuals responsible for overseeing the operations and strategic direction of the Simon Community, a renowned charitable organization committed to addressing homelessness and social exclusion. Comprising a diverse range of professionals, community leaders, and experts in various fields, the Board of Trustees plays a vital role in shaping the organization's policies, ensuring financial accountability, and guiding its mission to provide shelter, support, and advocacy for individuals experiencing homelessness. Their commitment to the cause and collective expertise make them a driving force behind the Simon Community's efforts to create a more inclusive and compassionate society.

“In extending a heartfelt welcome to our new board members, Darwin and Anne, and expressing deep gratitude to departing members, Andy and Rodney, we embrace the evolving journey of the Simon Community Trust. With their collective wisdom and dedication, we look forward to a promising future.”

Jim Dennison, Chief Executive Simon Community



Simon Community Northern Ireland is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The company is a registered charity with the Charity Commission for Northern Ireland, registration number, NIC102724.

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

Mr I O'Doherty (resigned as Chair of the Board of Directors 14 November 2022)

Mr J O'Neill (appointed as Chair of the Board of Directors 14 November 2022)

Ms T Brennan

Mr C Donaghy

Mr A Freeburn (resigned on 14 November 2022)

Mr J Johnston

Mr R Morton (resigned on 14 November 2022)

Mr M O'Kane

Ms A Braden

Ms A McGregor (appointed on 14 November 2022)

Mr D Templeton (appointed on 14 November 2022)

Simon Community Northern Ireland has an induction programme for new Trustees and as part of which they:

- receive a copy of the Trustees' Handbook;
- are advised of their legal responsibilities and requirements in regard to the code of conduct and declaration of interests; and
- receive briefings from the SMT on strategic and operational challenges and The

Trustees have ultimate legal and financial responsibility for the affairs of Simon Community Northern Ireland, although the management of the organisation is delegated to the staff, through the Chief Executive.

The Trustees of the company at 31 March 2023, all of whom have been Trustees for the whole of the year ended on that date, unless otherwise stated, are listed above. Trustees appointed to the Board of Directors may serve for a maximum of three consecutive fixed terms, and on the expiry of the third fixed term shall not be eligible for re-election. All Trustees give their time voluntarily and receive no benefits from Simon Community Northern Ireland. New Trustees are recruited to the Board of Directors by identification of skills needed. The recruitment of new Trustees is the responsibility of the Board of Directors who meet at least four times a year as appropriate.

There are three sub-Committees of the Board of Directors. The Committees report on progress of delivering the strategic and operational plans and make recommendations relating to them to the Board of Directors.



STRUCTURE, GOVERNANCE & MANAGEMENT

Reference Details

AUDIT AND RISK COMMITTEE

The purpose of the Audit and Risk Committee is to assist the Board of Directors to: establish effective risk management processes for all aspects of the organisation's undertakings; identify significant gaps in controls/assurance in relation to the delivery of the organisation's strategic plan; oversee legal and contractual compliance; review the internal and external audit functions; and to support the Board of Directors, and CEO on all aspects of governance in the organisation. The Audit and Risk Committee met on four occasions during the year. Membership consists of the Company Secretary and three other Board Members. Andrew Freeburn was appointed Chair of the Committee on 21 October 2019.

Strategy and Sustainability Committee

The purpose of the Strategy and Sustainability Committee is to work with the Senior Management Team to prepare and review strategic issues concerning the delivery of the Strategic Plan of the organisation in advance of the meetings of the Board of Directors. The Strategy & Sustainability Committee met on four occasions during the year. Membership consists of the Board Chair and four other Board Members. Joe O'Neill was appointed as the Chair on 22 July 2019.

Quality Assurance and Improvement Committee

The purpose of the Quality Assurance and Improvement Committee is to work with the Executive to enhance quality of client services (including engagement) as well as staff care and development. The Quality Assurance & Improvement Committee met on four occasions during the year. Membership consists of the Board Chair, the Company Secretary and three other Board members. Jason Johnston, Company Secretary, is the Chair of this Committee.



SIMON COMMUNITY SENIOR MANAGEMENT TEAM



JIM DENNISON CIHCM CHIEF EXECUTIVE



ANDREA MCCOOKE DIRECTOR OF HR AND ORGANISATIONAL DEVELOPMENT



ÁINE ROBINSON FCA DIRECTOR OF FINANCE & BUSINESS SUPPORT



KIRSTEN HEWITT DIRECTOR OF HOMELESSNESS SERVICES

FINANCIAL REVIEW

The financial statements are presented in the standard format required by the Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) and cover the activities of Simon Community Northern Ireland and its subsidiary charity, Simon Community Creating Homes. The Statement of Financial Activities (SOFA) shows the gross income from all sources and the split of activity between restricted and unrestricted funds.

Given the nature and location of Simon Community Northern Ireland operations, the charity is not significantly exposed to price risk or foreign exchange risk. Regarding liquidity risk, cash flow is actively managed to ensure the company has sufficient available funds for operations and planned expansions.

Interest rate risk is not currently relevant in relation to funding requirements. Regarding credit risk, exposure to individual clients is reviewed.

Simon Community Northern Ireland annually reviews its reserves policy and the level of unrestricted reserves. In this context, unrestricted reserves are the total funds freely available to spend on any of the Charity's purposes. This definition excludes restricted funds and funds designated for essential future spending, although holding such funds may influence the Charity's reserve policy.

The Trustees have adopted a risk-based approach to the assessment of the appropriate level of freely available reserves. This approach is based on an understanding of income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates.

The unrestricted reserves balance at 31 March 2023 was £4,176,308 of which £2,699,435 was freely available for the Charity's purposes. In 2021, an assessment of the level of free reserves that would be required to:

- maintain a quality service provision during any possible wind-up of the organisation;
- allow the orderly transition of services; and
- pay any financial liabilities,

was calculated at £898k. The Board approved the placement of these 'required' reserves in an investment portfolio that could be accessed relatively quickly should a 'doomsday' scenario arise. During the year, the investment was withdrawn due to underperformance and is included within the free reserves balance as at 31st March 2023.

In addition to the above, within its unrestricted reserves, the Charity has designated funds of £1,268,237 related to capital grants, cyclical maintenance fund for the upkeep of client accommodation sites as well as designated funds towards capital projects and the purchase of properties to provide a home for clients who are ready to move into their own private rented property.

STATUTORY DISCLOSURES

Remuneration of Key Management and Personnel

All staff remuneration is matched to the appropriate grade on Simon Community Northern Ireland's pay scale in advance of employment. Simon Community Northern Ireland had historically used the National Joint Council (NJC) scale for setting pay and remuneration. However, in recent years it has been impossible to continue to match the annual increments agreed by NJC and Simon Community Northern Ireland were either unable to award an annual increment or awarded a lower percentage within available financial resources. Simon Community periodically benchmarks its remuneration of posts against similar roles in the sector and wider labour market. Unless agreed in advance of employment in exceptional circumstances, staff are appointed at the bottom of the scale with a step up to the next point on 1 April annually and only on completion of a successful probationary period.

Employee involvement

The charity's policy is to consult its workforce through partnership meetings with trade unions, team meetings and corporate briefings on matters likely to affect employees' interests. Communication updates are issued to employees on a regular basis, which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the organisations performance.

Disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. All reasonable adjustments are made during the recruitment process. In the event of members of staff becoming disabled, every effort is made to ensure reasonable adjustments are made so that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Simon Community Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' Report and the group financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including the income and expenditure, of the group for that year.

In preparing these financial statements, the trustees are required to:

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


The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Mr J Johnston  _____
Trustee

Dated: 13/11/23



SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Opinion

We have audited the financial statements of Simon Community Northern Ireland (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, the consolidated statement of financial position, the charity statement of financial position, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

- 44 -

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44 (0)28 9260 7355
Fax: +44 (0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293



SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

13 November 2023

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory
Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

SIMON COMMUNITY NORTHERN IRELAND

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	1,112,958	832,892	1,945,850	933,005	1,014,759	1,947,764
Charitable activities	4	4,963,811	5,829,669	10,793,480	4,413,153	5,572,329	9,985,482
Other income	5	72,208	652,231	724,439	48,557	-	48,557
Total income		6,148,977	7,314,792	13,463,769	5,394,715	6,587,088	11,981,803
Expenditure on:							
Raising funds	6	354,983	-	354,983	392,160	-	392,160
Charitable activities	7	5,403,649	7,004,787	12,408,436	4,514,779	6,626,849	11,141,628
Total resources expended		5,758,632	7,004,787	12,763,419	4,906,939	6,626,849	11,533,788
Net gains/(losses) on investments	11	(31,403)	-	(31,403)	(22,356)	-	(22,356)
Net incoming resources before transfers		358,942	310,005	668,947	465,420	(39,761)	425,659
Gross transfers between funds		(272,247)	272,247	-	(975)	975	-
Net incoming resources		86,695	582,252	668,947	464,445	(38,786)	425,659
Other recognised gains and losses							
Revaluation of tangible fixed assets		(20,080)	-	(20,080)	212,236	-	212,236
Net movement in funds		66,615	582,252	648,867	676,681	(38,786)	637,895
Fund balances at 1 April 2022		4,109,693	730,352	4,840,045	3,433,012	769,138	4,202,150
Fund balances at 31 March 2023		4,176,308	1,312,604	5,488,912	4,109,693	730,352	4,840,045

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

All income and expenditure derive from continuing activities.

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

SIMON COMMUNITY NORTHERN IRELAND

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,476,873		1,295,254
Investments	14		-		953,662
			<u>1,476,873</u>		<u>2,248,916</u>
Current assets					
Debtors	15	896,965		751,890	
Cash at bank and in hand		5,260,074		3,136,778	
		<u>6,157,039</u>		<u>3,888,668</u>	
Creditors: amounts falling due within one year	16	(1,297,231)		(1,297,539)	
Net current assets			<u>4,859,808</u>		<u>2,591,129</u>
Total assets less current liabilities			<u>6,336,681</u>		<u>4,840,045</u>
Creditors: amounts falling due after more than one year	17		(847,769)		-
Net assets			<u><u>5,488,912</u></u>		<u><u>4,840,045</u></u>
Income funds					
Restricted funds	20		1,312,604		730,352
<u>Unrestricted funds</u>					
Designated funds:					
Revaluation reserve		471,999		498,733	
Other designated funds		796,238		1,177,154	
		<u>1,268,237</u>		<u>1,675,887</u>	
General unrestricted funds	21	2,908,071		2,433,806	
			<u>4,176,308</u>		<u>4,109,693</u>
			<u><u>5,488,912</u></u>		<u><u>4,840,045</u></u>

The financial statements were approved by the Trustees on 13 November 2023

Ms T Brennan
Trustee

Mr J O'Neill
Trustee

Company registration number NI017466

SIMON COMMUNITY NORTHERN IRELAND
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,476,873		1,295,254
Investments	14		-		953,662
			<u>1,476,873</u>		<u>2,248,916</u>
Current assets					
Debtors	15	896,965		751,890	
Cash at bank and in hand		5,260,074		3,136,778	
		<u>6,157,039</u>		<u>3,888,668</u>	
Creditors: amounts falling due within one year	16	(1,297,231)		(1,297,539)	
Net current assets			<u>4,859,808</u>		<u>2,591,129</u>
Total assets less current liabilities			<u>6,336,681</u>		<u>4,840,045</u>
Creditors: amounts falling due after more than one year	17		(847,769)		-
Net assets			<u><u>5,488,912</u></u>		<u><u>4,840,045</u></u>
Income funds					
Restricted funds	20		1,312,604		730,352
<u>Unrestricted funds</u>					
Designated funds:					
Revaluation reserve		471,999		498,733	
Other designated funds		796,238		1,177,154	
	21	<u>1,268,237</u>		<u>1,675,887</u>	
General unrestricted funds		2,908,071		2,433,806	
			<u>4,176,308</u>		<u>4,109,693</u>
			<u><u>5,488,912</u></u>		<u><u>4,840,045</u></u>

The financial statements were approved by the Trustees on 13 November 2023



Ms T Brennan
Trustee

Mr J O'Neill
Trustee



Company registration number NI017466

SIMON COMMUNITY NORTHERN IRELAND

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	29		(62,991)		476,409
Investing activities					
Purchase of tangible fixed assets		(308,180)		(100,347)	
Proceeds from disposal of tangible fixed assets		-		6,400	
Proceeds from disposal of investments		922,259		-	
Investment income received		724,439		48,557	
Net cash generated from/(used in) investing activities			1,338,518		(45,390)
Financing activities					
Proceeds from borrowings		847,769		-	
Net cash generated from/(used in) financing activities			847,769		-
Net increase in cash and cash equivalents			2,123,296		431,019
Cash and cash equivalents at beginning of year			3,136,778		2,705,759
Cash and cash equivalents at end of year			5,260,074		3,136,778

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Simon Community Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 4th Floor, Arthur Place, 24-26 Arthur Street, Belfast, BT1 4GF.

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include certain investments and financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements consolidate the accounts of Simon Community Northern Ireland and its subsidiary undertaking, Simon Community Creating Homes.

The charity is the sole member of Simon Community Creating Homes, a charitable company registered in Northern Ireland that was incorporated on 13 June 2022.

The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

The income and expenditure account for the year dealt with in the accounts of the charity was net income of £17,031 (2022 - £425,659).

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise capital grants that have been expended for their restricted purpose and have been transferred to unrestricted funds. Such designated funds are then released to general funds over the related assets useful life.

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

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.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

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.

Donated goods for resale in charity shops are included as income in the period the goods are sold. No amounts are included in the financial statements for services donated by volunteers.

Revenue grants are credited to incoming resources in the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related asset's useful life.

Rental income is recognised evenly over the period to which it relates.

Investment income is included in the Statement of Financial Activities when receivable.

Income for accommodation and support charges is received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Services Trusts for the provision of accommodation to homeless people. This is included in the Statement of Financial Activities when receivable.

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. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fundraising costs include the salaries, direct expenditure and overhead costs of staff who promote fundraising, including events and mailings.

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

Governance costs includes those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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.

Tangible fixed assets costing more than £500 are capitalised and included at purchase cost, together with any incidental costs of acquisition.

Freehold properties are carried at their revalued amounts being fair value at the date of valuation less subsequent depreciation and impairment losses. Revaluations are performed by professional qualified valuers with sufficient regularity to ensure that the carrying amounts do not differ materially from those that would be determined using fair values at the end of each reporting date. Any accumulated depreciation at the date of revaluation is eliminated against the carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Any revaluation increase is transferred to the revaluation reserve. Where a property accumulates a deficit thus exceeding any previous revaluation surpluses, it is recognised as expenditure in the Statement of Financial Activities. Any reversal of such a deficit is recognised in the Statement of Financial Activities as a reduction in expenditure.

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
Property improvements	2% straight line/over lease term
House equipment	20% & 50% straight line
Office and shop equipment	20, 25 & 50% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.10 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.

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Property valuations

The charity applies a policy of carrying land and buildings at valuation and professional revaluations are carried out as often as is deemed necessary. Deciding on the frequency of the valuations requires judgement and the valuations involve assumptions and estimation uncertainty regarding market conditions.

Land and buildings were most recently revalued during the year ended 31 March 2023, resulting in a revaluation loss of £20k. Any additions since the date of last valuation are carried at cost.

Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on interpretation of the grants and donations received.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total Unrestricted funds general 2023 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	831,245	-	831,245	688,894	688,894
Legacies receivable	254,480	-	254,480	205,953	205,953
Grants	27,233	832,892	860,125	38,158	1,052,917
	<u>1,112,958</u>	<u>832,892</u>	<u>1,945,850</u>	<u>933,005</u>	<u>1,947,764</u>
Grants receivable for core activities					
Northern Ireland Housing Executive	-	258,000	258,000	-	241,999
Public Health Agency	-	255,763	255,763	-	222,685
Other Grants	27,233	319,129	346,362	38,158	588,233
	<u>27,233</u>	<u>832,892</u>	<u>860,125</u>	<u>38,158</u>	<u>1,052,917</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Accomm. and support charges	Accomm. and support charges
	2023	2022
	£	£
Services provided under funding agreement	10,793,480	9,985,482
	<u>10,793,480</u>	<u>9,985,482</u>
Analysis by fund		
Unrestricted funds - general	4,963,811	4,413,153
Restricted funds	5,829,669	5,572,329
	<u>10,793,480</u>	<u>9,985,482</u>
	<u>10,793,480</u>	<u>9,985,482</u>
Performance related grants		
Supporting People	5,829,669	5,572,329
Accommodation and Community Support Services	3,732,926	3,307,324
Health and Social Care Trust	1,232,385	1,105,829
	<u>10,793,480</u>	<u>9,985,482</u>
	<u>10,793,480</u>	<u>9,985,482</u>

The prior year Supporting People grant includes £175,725 restricted funds specifically related to addressing the Covid-19 pandemic.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Other income

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Rental income	54,406	-	54,406	46,752
Bank interest	17,802	-	17,802	1,805
Creating Homes income	-	652,231	652,231	-
	72,208	652,231	724,439	48,557
	72,208	652,231	724,439	48,557

6 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>		
Fundraising	228,392	290,233
Support costs	126,591	101,927
	354,983	392,160
Fundraising and publicity	354,983	392,160
	354,983	392,160

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Influencing policy & practice 2023 £	Accommodation based support 2023 £	Homelessness Prevention 2023 £	Harm reduction 2023 £	Total 2023 £	Total 2022 £
Staff costs	-	7,683,264	269,735	244,772	8,197,771	7,399,833
Depreciation and impairment	-	106,480	-	-	106,480	132,658
Projects	-	2,327,460	-	-	2,327,460	2,164,022
	-	10,117,204	269,735	244,772	10,631,711	9,696,513
Share of support costs (see note 8)	209,881	1,350,436	41,948	28,777	1,631,042	1,327,632
Share of governance costs (see note 8)	-	145,683	-	-	145,683	117,483
	209,881	11,613,323	311,683	273,549	12,408,436	11,141,628
Analysis by fund						
Unrestricted funds - general	209,881	5,169,822	17,565	6,381	5,403,649	4,514,779
Restricted funds	-	6,443,501	294,118	267,168	7,004,787	6,626,849
	209,881	11,613,323	311,683	273,549	12,408,436	11,141,628

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Homelessness services	221,530	24,614	246,144	153,128	17,014	170,142
Human resources	452,585	9,237	461,822	384,670	7,850	392,520
Finance	311,511	58,318	369,829	298,759	44,369	343,128
Communications	152,951	8,050	161,001	114,140	6,007	120,147
IT	173,692	-	173,692	141,716	-	141,716
Development	143,222	15,914	159,136	94,116	10,457	104,573
Property	146,258	13,716	159,974	147,261	12,196	159,457
Central accommodation and support services	155,884	-	155,884	95,769	-	95,769
Audit fees	-	15,834	15,834	-	19,590	19,590
	<u>1,757,633</u>	<u>145,683</u>	<u>1,903,316</u>	<u>1,429,559</u>	<u>117,483</u>	<u>1,547,042</u>
Analysed between						
Fundraising	126,591	-	126,591	101,927	-	101,927
Charitable activities	1,631,042	145,683	1,776,725	1,327,632	117,483	1,445,115
	<u>1,757,633</u>	<u>145,683</u>	<u>1,903,316</u>	<u>1,429,559</u>	<u>117,483</u>	<u>1,547,042</u>

Governance costs includes payments to the auditors of £6,050 (2022- £5,775) for the audit of the charity financial statements.

9 Trustees

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

SIMON COMMUNITY NORTHERN IRELAND

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

10 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
315	314
<u>315</u>	<u>314</u>

Employment costs

	2023 £	2022 £
Wages and salaries	7,362,117	6,649,848
Social security costs	632,131	551,889
Other pension costs	203,523	198,096
	<u>8,197,771</u>	<u>7,399,833</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£80,001 - £90,000	1	1
	<u>1</u>	<u>1</u>

11 Net gains/(losses) on investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
(Loss)/gain from revaluation of investments	<u>(31,403)</u>	<u>(22,356)</u>

12 Taxation

The Charity is recognised as such by HM Revenue and Customs and is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the Charity's primary objectives, if these profits or surpluses are applied solely for charitable purposes.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Freehold land and buildings	Property improvements	House equipment	Office and Motor shop vehicles equipment		Total
Group and charity	£	£	£	£	£	£
Cost or valuation						
At 1 April 2022	1,045,000	150,028	220,524	253,961	6,000	1,675,513
Additions	257,458	-	48,841	1,881	-	308,180
Disposals	-	(8,139)	-	-	-	(8,139)
Revaluation	(45,000)	-	-	-	-	(45,000)
At 31 March 2023	1,257,458	141,889	269,365	255,842	6,000	1,930,554
Depreciation and impairment						
At 1 April 2022	1,918	68,315	78,559	227,767	3,700	380,259
Depreciation charged in the year	26,112	15,353	44,085	19,731	1,200	106,481
Eliminated in respect of disposals	-	(8,139)	-	-	-	(8,139)
Revaluation	(24,920)	-	-	-	-	(24,920)
At 31 March 2023	3,110	75,529	122,644	247,498	4,900	453,681
Carrying amount						
At 31 March 2023	1,254,348	66,360	146,721	8,344	1,100	1,476,873
At 31 March 2022	1,043,083	81,713	141,963	26,195	2,300	1,295,254

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets (Continued)

Land and buildings were revalued in March 2023 by independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties. Additions since the date of last valuation are carried at cost.

At 31 March 2023, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £782,349.

The revaluation surplus is carried within the revaluation reserve, which is part of the charity's unrestricted funds.

Freehold land and buildings with a carrying amount of £684,350 have been pledged to secure borrowings of the group.

14 Fixed asset investments

	Listed investments £
Group and charity	
Cost or valuation	
At 1 April 2022	953,662
Valuation changes	(31,403)
Disposals	(922,259)
	<hr/>
At 31 March 2023	-
	<hr/>
Carrying amount	
At 31 March 2023	-
	<hr/> <hr/>
At 31 March 2022	953,662
	<hr/> <hr/>

The charity is the sole member of Simon Community Creating Homes, a charitable company registered in Northern Ireland that was incorporated on 13 June 2022.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Group and charity		
Trade debtors	433,293	324,504
Other debtors	205,916	146,617
Prepayments and accrued income	257,756	280,769
	<u>896,965</u>	<u>751,890</u>

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Group		
Other taxation and social security	136,354	207,444
Deferred income	20,000	20,000
Trade creditors	688,460	597,019
Other creditors	16,450	572
Accruals and deferred income	435,967	472,504
	<u>1,297,231</u>	<u>1,297,539</u>
Charity		
Other taxation and social security	136,354	207,444
Deferred income	20,000	20,000
Trade creditors	688,460	597,019
Other creditors	16,450	572
Accruals and deferred income	435,667	472,504
	<u>1,296,931</u>	<u>1,297,539</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Group		
Borrowings	847,769	-
	<u>847,769</u>	<u>-</u>

18 Loans and overdrafts

	2023 £	2022 £
Group		
Other loans	847,769	-
	<u>847,769</u>	<u>-</u>
Payable after one year	847,769	-
	<u>847,769</u>	<u>-</u>

Amounts included above which fall due after five years:

Payable by instalments	662,514	-
	<u>662,514</u>	<u>-</u>

The long-term loans are secured by fixed charges over specific properties of the group and a floating charge in respect of all the assets of Simon Community Creating Homes.

In accordance with FRS 102 the loan has been recognised at the net present value of the future repayments and a notional interest rate charge of 5% will be applied to the loan in future years.

19 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £203,523 (2022 - £198,096).

Contributions totaling £37,772 (2022 - £37,992) were payable to the fund at the balance sheet date.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Restricted funds

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

	Movement in funds				Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Group									
Homeless prevention	8,764	241,999	(238,192)	-	12,571	258,000	(294,119)	23,548	-
Accommodation and support	294,872	5,572,329	(5,552,431)	-	314,770	5,829,669	(6,066,962)	237,293	314,770
Harm reduction	6,163	222,685	(229,823)	975	-	255,763	(267,169)	11,406	-
Other grants	459,339	550,075	(606,403)	-	403,011	319,129	(376,537)	-	345,603
Creating Homes	-	-	-	-	-	652,231	-	-	652,231
	<u>769,138</u>	<u>6,587,088</u>	<u>(6,626,849)</u>	<u>975</u>	<u>730,352</u>	<u>7,314,792</u>	<u>(7,004,787)</u>	<u>272,247</u>	<u>1,312,604</u>
Charity									
Homeless prevention	8,764	241,999	(238,192)	-	12,571	258,000	(294,119)	23,548	-
Accommodation and support	294,872	5,572,329	(5,552,431)	-	314,770	5,829,669	(6,066,962)	237,293	314,770
Harm reduction	6,163	222,685	(229,823)	975	-	255,763	(267,169)	11,406	-
Other grants	459,339	550,075	(606,403)	-	403,011	319,129	(376,537)	-	345,603
	<u>769,138</u>	<u>6,587,088</u>	<u>(6,626,849)</u>	<u>975</u>	<u>730,352</u>	<u>6,662,561</u>	<u>(7,004,787)</u>	<u>272,247</u>	<u>660,373</u>

See note 23 for explanatory notes to the funds.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Designated funds

The income funds of the group and charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					Movement in funds					Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	
	£	£	£	£	£	£	£	£	£	£	£
Capital grant	202,284	-	(19,964)	-	-	182,320	-	(17,645)	-	-	164,675
Service user designated	1,423	-	(1,423)	-	-	-	-	-	-	-	-
Cyclical maintenance fund	48,253	46,080	(37,499)	-	-	56,834	57,150	(112,374)	-	-	1,610
Revaluation reserve	286,497	-	-	-	212,236	498,733	-	-	(6,654)	(20,080)	471,999
Capital projects	-	-	-	400,000	-	400,000	-	-	-	-	400,000
Creating homes	-	-	-	538,000	-	538,000	-	-	(308,047)	-	229,953
	<u>538,457</u>	<u>46,080</u>	<u>(58,886)</u>	<u>938,000</u>	<u>212,236</u>	<u>1,675,887</u>	<u>57,150</u>	<u>(130,019)</u>	<u>(314,701)</u>	<u>(20,080)</u>	<u>1,268,237</u>

Grants received to fund capital expenditure are transferred to unrestricted funds from restricted funds when the expenditure is made and then released from designated to general funds over the related assets' useful life.

Capital projects relates to funds that have been designated towards future development in the Downpatrick area.

Creating homes relates to funds that have been designated for the purchase of properties to house clients who are tenancy ready to move from supported living into their own private rented property.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Group						
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,476,873	-	1,476,873	1,295,254	-	1,295,254
Investments	-	-	-	953,662	-	953,662
Current assets/(liabilities)	2,699,435	2,160,373	4,859,808	1,860,777	730,352	2,591,129
Long term liabilities	-	(847,769)	(847,769)	-	-	-
	<u>4,176,308</u>	<u>1,312,604</u>	<u>5,488,912</u>	<u>4,109,693</u>	<u>730,352</u>	<u>4,840,045</u>
Charity						
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,476,873	-	1,476,873	1,295,254	-	1,295,254
Investments	-	-	-	953,662	-	953,662
Current assets/(liabilities)	2,699,750	660,373	3,360,123	1,860,777	730,352	2,591,129
	<u>4,176,623</u>	<u>660,373</u>	<u>4,836,996</u>	<u>4,109,693</u>	<u>730,352</u>	<u>4,840,045</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

23 Explanatory note to the funds

Homeless prevention

This programme:

- Involves creating local community homeless task group and working with existing youth and community groups to develop homelessness prevention strategies
- Works in response to local need and finds solutions to addressing homelessness locally
- Promotes awareness and educates local service providers such as teachers on homelessness issues
- Promotes holistic support of those more vulnerable people in our communities through partnership working with local communities and agencies.

Accommodation and support

Received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Care Trusts for the provision of accommodation and housing related support services.

Harm reduction

This service aims to assist homeless substance abusers to reduce the harm associated with drug and/or alcohol abuse while they are living in a Simon Community Northern Ireland project as well as continuing that support when they move back into the community. It is funded by the Public Health Agency.

Other grants

Other grants and donations which support the work of the Charity in both accommodation and community-based support.

Creating Homes

This represents as restricted fund of the subsidiary charity, Simon Community Creating Homes. In future years, a notional interest charge will be applied as expenditure against this fund.

Transfers

Transfers have been made from general funds to cover deficits incurred in restricted funds.

24 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the charity fails to comply with the terms of the Letter of Offer.

25 Operating lease commitments

At the reporting end date the group and charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	140,065	155,737
Between two and five years	57,750	196,350
	<u>197,815</u>	<u>352,087</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

26 Contingent assets

During the prior year the charity became aware that it had entitlement to a legacy. Part of the legacy has been received and recognised within income for the current and prior year. The amount of the charity's remaining entitlement to the legacy is uncertain but is currently estimated to be around £720k. The final amount is dependent on the realised value of the assets held in the donor's estate and, as such, has not been recognised in these financial statements.

27 Related party transactions

Remuneration of key management personnel

The charity considers its key management personnel comprise the Chief Executive, the Director of Homelessness Services, the Director of Finance and Business Support and the Director of HR and Organisational Development. The total remuneration for key management personnel is as follows:

	2023	2022
	£	£
Aggregate compensation	286,901	248,085

The charity was under the control of the Board of Directors throughout the current and previous period. There are no material related party transactions or balances during either year or at either year end such as are required to be disclosed.

28 Subsidiaries

Details of the charity's subsidiaries at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Simon Community Creating Homes	Northern Ireland	Charitable	Membership	100.00	

29 Cash generated from operations

	2023	2022
	£	£
Group		
Surplus for the year	668,947	425,659
Adjustments for:		
Investment income recognised in statement of financial activities	(724,439)	(48,557)
Fair value gains and losses on investments	31,403	22,356
Depreciation and impairment of tangible fixed assets	106,480	132,658
Movements in working capital:		
(Increase) in debtors	(145,075)	(315,001)
(Decrease)/increase in creditors	(307)	259,294
Cash (absorbed by)/generated from operations	(62,991)	476,409

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

30 Analysis of changes in net funds

	At 1 April 2022	Cash flows	Acquisitions and disposals	At 31 March 2023
	£	£	£	£
Group				
Cash at bank and in hand	3,136,778	2,123,296	-	5,260,074
Loans falling due after more than one year	-	-	(847,769)	(847,769)
	<u>3,136,778</u>	<u>2,123,296</u>	<u>(847,769)</u>	<u>4,412,305</u>

FINANCIAL STATEMENTS



to learn more about simon community visit
simoncommunity.org



Charity No. NIC102724 - Company No. 17466
Simon Community NI is registered with the
Information Commissioner's Office
Reg No: Z7128367



Simon Community Northern Ireland

Northern Ireland - Charity number 102724

Annual return



simon 
community
Northern Ireland

annual report 2022-2023



CONTENTS

FOREWORD

Legal & Administrative Information.....	4
Chair of the Board or Directors, Joe O'Neill Opening Statement....	6
Chief Executive, Jim Dennison 2022-2023 Overview	7

WHAT WE DO

Vision, Mission & Values	8
2022-2023 Key Impact	9

HOW WE DO IT

Introduction	10
Our Services 2022-2023 Impact & Overview	11

ADDRESSING OUR COMMUNITY

Staff & Volunteers	22
Fundraising & Communications	24
Research & Development	30

LOOKING FORWARD

Priorities for 2023-24	32
Risk	34

STRUCTURE, GOVERNANCE & MANAGEMENT

Reference Details	36
-------------------------	----

FINANCIAL REVIEW

Financial Review	40
Statutory Disclosures	41
Auditor's Report	44
Financial Statements	50



Sean, past Simon Community client, now Homeless Activist

SIMON COMMUNITY NORTHERN IRELAND LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Ms T Brennan
Mr C Donaghy
Mr J Johnston
Mr M O'Kane
Mr J O'Neill
Ms A Braden
Ms A McGregor (Appointed 14 November 2022)
Mr D Templeton (Appointed 14 November 2022)

SECRETARY

Mr J Johnston

CHARITY NUMBER COMPANY NUMBER

NIC102724
NI017466

PRINCIPAL ADDRESS

4th Floor
Arthur Place
24-26 Arthur Street
Belfast
BT1 4gF

REGISTERED OFFICE

4th Floor
Arthur Place
24-26 Arthur Street
Belfast
BT1 4gF

BANKERS

Danske Bank
Donegall Square West
Belfast
BT1 6JS

SOLICITORS

Agnew, Address, Higgins & Co
92 High Street
Belfast
BT1 2BG
Worthingtons
24-38 Gordon Street
Belfast
BT1 2LG



FOREWORD

Chair of the Board of Directors, Joe O'Neill Opening Statement

I have had a long association with Simon Community and its work. This year, I was delighted and humbled to be asked by fellow Board members to become Chairman.

Throughout my tenure at Simon Community, during which I have been Chair of both its Audit & Risk Committee, and then its Strategy & Sustainability Committee, I have always been struck by the resilience of the organisation.

Despite ongoing public funding challenges, political hiatuses and growing demand for client support, Simon Community has not only survived but grown and developed. This survival instinct is a reflection of the organisation's ability to adapt and evolve.

Unfortunately, here in Northern Ireland some things are not evolving. The lack of a functioning Executive brings with it stalled progress on a number of key government policies and local issues. For Simon Community, Northern Ireland's largest homelessness charity, a lack of agreed Housing Supply Strategy has an immediate and significant impact on our work. Our clients are having to remain much longer in emergency accommodation because there are fewer and fewer housing options for them, particularly in social housing. The average stay of one of our clients in temporary accommodation is nearly a year, which is far too long. This has a direct knock-on effect on the availability of emergency accommodation for others. Northern Ireland desperately needs a functioning housing system - one that addresses the chronic shortage of housing. A shortage which is causing year-on-year rises in the number of people becoming homeless.

My priorities for Simon Community during my tenure are threefold. The first is to challenge and support the organisation to do more for the people who need us most. Secondly, I will help develop and deliver our strategic direction over the next 5 years to ensure we continue to evolve and adapt to meet the growing demand of people without a home. The third is to ensure that the Board has the right people with the right experience providing the right stewardship at the right time.

I look forward to working on these with the Board, senior staff, and all of those at Simon Community. I had the pleasure of hosting the Simon Community Staff Conference during my early tenure as Chairman. I greatly enjoyed speaking to 170 staff colleagues and hearing their views on the organisation. I thank them for the warm welcome that day and reiterate the commitment I gave them then - I will do my very best for the organisation and it is a commitment I will not break.

I would like to take this opportunity to thank all the wonderful staff and volunteers of Simon Community who are so committed to ending homelessness. Society owes them a debt of gratitude.

On a personal note, I would also like to thank my predecessor, former Simon Community Chairman, Iggy O'Doherty. Iggy's contribution over the years has been unmeasurable and he leaves an indelible lasting legacy.



Joe O'Neill

Chair of the Board of Directors

Chief Executive, Jim Dennison 2022-23 Overview

In the last 5 years, and particularly within the current reporting period of this Report, Simon Community has offered more help and support to those who are homeless or at risk of becoming homeless than ever before.

We offer all of our support services because there is considerable – and growing – demand for them. Back then we predicted that more and more individuals and families would become homeless this year and sadly that prediction has come true. Even sadder is that we predict this will continue to grow: more people will become homeless in Northern Ireland over the coming months and years.

Whilst that increasing demand proves a real challenge for us, it also drives us. The philosopher Plato wrote ‘necessity is the mother of invention’ and I believe that this demand for services is a necessity and our response to it, our invention.

As well as continuing to operate our established services over the last year, against the current difficult economic backdrop, we have also developed and created new services like: our Move-on Coach service to help people transitioning from homeless to a sustainable tenancy; our Tenancy Deposit Service which has helped many people access a home which would have been financially impossible; and the Creating Homes venture which allows our Charity to offer people experiencing homelessness a safe and affordable home of their own.

Whilst we know that the demand for our services will increase, I believe that our Charity has the strengths and the future opportunity to work smarter and more creatively. We need to think about how we can prevent homelessness before it begins. We need to explore different ways to ensure that people who become homeless remain so for only the shortest period possible. And we need to put greater emphasis on how we end homelessness for good. I’m sure all of these will feature heavily in our new Strategic Plan 2024-2029.

Please do take some time to look at this report. All the different moving parts of our organisation are focused on a single ambition. That ambition is to end homelessness. Simon Community works with hundreds of people in need of our support every single day but we are absolutely committed to doing much more.

As you continue reading, you will hear more about the impact of lots of hard work. That hard work is testament to the dedication and commitment of Simon Community staff, volunteers and supporters. I am always so humbled and impressed by everything they do for the people we seek to help. Their contribution, although perhaps unseen by many, is life-changing, and often live-saving. For that, I am truly grateful.



Jim Dennison

Chief Executive

Transition of Leadership: Passing the Torch from Iggy O'Doherty to Joe O'Neill

Iggy O'Doherty, the former Chair of the Board of Directors,

"It has been a real privilege to chair the Board for the last 6 years. The commitment and selfless help from all staff and volunteers is exceptional. I am humbled to have had a role in working with so many people with a passion for ending homelessness."

WHAT WE DO

Vision Mission & Values

Simon Community is a charity founded in 1971. We have a vision of a society where everyone has a safe place to call home and our mission is clear: to end homelessness throughout Northern Ireland.

Working with our supporters and partners, we make a lasting impact on the lives of individuals and families who need our help, providing them with the opportunity for a brighter future. At the heart of our work are four core values that guide us:

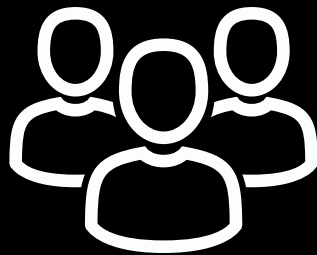
- We are non-judgemental
- We exist to support our clients and meet their needs
- We are trustworthy and focused on ending homelessness
- We are dedicated to the people we support





**15,938 CALLS
FOR HELP**

on our 24/7 homeless support line



1,397 clients

*supported annually across our
**accommodation and
support services***



32

**TEMPORARY
accommodation**

& WRAPAROUND SUPPORT SERVICES
across Northern Ireland



HOW WE DO IT

introduction

Simon Community uses a multi-layered approach to address the complex issue of homelessness prevention and support through temporary and emergency accommodation services. Here's a brief description of what we do:

OUTREACH AND ENGAGEMENT:

We engage with vulnerable individuals and families in the community. We establish a presence through outreach programmes, and drop-in centres, offering immediate assistance and a point of contact for those in need.

HOUSING FIRST APPROACH:

We follow the "Housing First" model, which prioritizes providing stable and permanent housing as the initial step. This approach recognises that without a stable home, it's challenging to address other underlying issues of homelessness, such as mental health or addiction.

WRAPAROUND SERVICES:

We offer a range of support services tailored to the unique needs of each individual or family. This may include mental health support, substance abuse treatment, job training, financial literacy education and access to healthcare. We aim to address the root causes of homelessness and empower our clients.

PREVENTION PROGRAMMES:

In order to end homelessness, we must prevent it from happening in the first place. To do this, we provide a range of services including a 24/7 call helpline, financial assistance, rent subsidies, and tenancy sustainment schemes to help people facing eviction or housing instability maintain their current housing.

COLLABORATION WITH PARTNERS:

We collaborate with the government, other voluntary organisations and local businesses to coordinate and share resources and expertise.

ADVOCACY AND EDUCATION:

We advocate for policies and practices that address the systemic issues contributing to homelessness. By raising awareness about homelessness in the community, we aim to change public perceptions and policies related to housing and poverty.

RESEARCH AND DATA COLLECTION:

We conduct research and analyse trends on homelessness in order to constantly improve what we are doing, and better understand the needs of our clients.





OUR SERVICES

Adult accommodation

Youth Accommodation

Housing First For Youth

Family Accommodation

Homeless Support Line

Play and Learning

Move on Coach

Drug and Alcohol

Tenancy Deposit

Women's Advocacy

Floating Support

Housing Solutions

Health and Wellbeing

Transition Project for Separated Children

Private Rental Homes – Creating Homes

KIRSTY & FAYE'S STORY

Kirsty became pregnant at 19, she was living in her family home sharing a bedroom with her two sisters. Her living circumstances were overwhelming and unsuitable for bringing up a child or for her own wellbeing.

Never setting foot in a hostel before, Kirsty was greeted by friendly staff, shown around her flat and left to settle in.

Kirsty expressed “In my mind, there was always a stigma associated with hostels and I felt that other people would think less of me as a young, pregnant female if they found out that I was moving into one.”

She found her first few days living in Simon Community’s family accommodation service lonely, whilst facing the daunting responsibilities of living on her own - budgeting, managing her own mental health and the building anticipation of becoming a mother.

Kirsty explained “I was only 19, pregnant and had never lived away from the family home before. It was the biggest change that I had ever experienced.”

Kirsty decided to share her mental health issues and anxieties about the upcoming birth with the Simon Community team, and she was provided the support of a weekly peri-natal mental health team.

“Just knowing that staff are there and that I can ask for help at any time, is really reassuring.” Kirsty noted.

After a few short months of getting on her feet, getting settled into her new flat and establishing a support system that worked for her, Kirsty welcomed her daughter Faye into the world.

She quickly became known as ‘the one with the newborn’ among the other mums in the hostel. Kirsty not only had staff and her support worker - but she also had the company of 23 other mums in the family hostel who were always checking in on her and offering advice and support.

Kirsty said, “Having all these people around me and someone to talk to at any time made me feel as though I was part of a little community. I’m honestly really thankful to the staff in Conway Court Hostel for the support that they have given me. They’ve made me feel safe and secure and completely changed my perception of what a hostel is.”





HOW WE DO IT
Our Services 2022-2023 Impact & Overview



24/7
HOMELESS SUPPORT LINE
15,938 calls
where staff spent
40,054 minutes
supporting individuals in need.



20 ADULT & YOUTH
TEMPORARY
ACCOMMODATION
SERVICES
across Northern Ireland



45 FAMILIES
supported in our
FAMILY ACCOMMODATION SERVICE

HOW WE DO IT

Our Services 2022-2023 Impact & Overview

98

YOUNG PEOPLE UNDER 18

residing in Simon Community temporary accommodation services

PLAY AND LEARNING PROJECT

*thanks to the support of Children In
Need funding, Simon Community*

delivered 64

PLAY AND LEARNING SESSIONS IN 2022/23

HOUSING FIRST FOR YOUTH SERVICES

For some looked-after young people, residential or supported accommodation group living is not a viable option. Our Housing First for Youth service provides a solution by working with young people in community-based settings to provide the wraparound support needed to help them thrive within their community. Working in partnership with the Northern Trust, Belfast Trust and South Eastern Trust, this service delivers 24/7 support to young people in their own homes.

Meet Connel, Youth Outreach Services Manager

“The young people we support at Housing First For Youth are often so disadvantaged from a very young age, but their resilience is pretty remarkable. I’ve always considered it a privilege to be in a position whereby through doing my job, and doing it well, I can help give people the chance to improve their circumstances, to recover, and move forward in life so that their past difficulties and traumas don’t define their futures.”



TRANSITION PROJECT FOR SEPARATED CHILDREN

Northern Ireland has seen an increase in the number of young people (under the age of 18) seeking asylum and refuge. They are often traumatised by the experiences that have led them to seek asylum. The Transition Project is a culturally sensitive support service to help young people who find themselves in Northern Ireland and alone. The service works in partnership with the Belfast Trust and aims to support young refugees and asylum seekers to live in the community through emotional, practical and educational support.

HOW WE DO IT

Our Services 2022-2023 Impact & Overview

DRUG AND ALCOHOL SERVICE

Funded by the Public Health Agency Because substance use and dependency is on the rise across Northern Ireland, our Low Threshold Service provides anyone, 18 years and over living in the South Eastern Trust, with free and confidential support needed to manage substance use and take back control of their life.

**THIS OUTREACH
TEAM SUPPORTED**

339

*clients from 2022 - 2023
to minimize alcohol and
substance use.*



HEALTH AND WELLBEING SERVICE

Funded the The Big Lottery, the homelessness wellbeing practitioner team supports the most complex cases of homelessness by improving health, saving lives, and ending homelessness.

Our clients value this service because it's flexible, consistent and reliable. It's often described as 'bridging a gap' in the context of long and growing waiting lists for community addiction, mental health and other specialist counselling services.

'Knowing it's there helps you get through your week. It's reliable. You can talk whether it's ten minutes or half an hour, it's not rushed. The Wellbeing Practitioner listens and gives advice and I feel better.'

'I know that I have support. There is no pressure on you...if I take a notion for a drink I can phone or talk to the Wellbeing Practitioner and the notion is gone.'

DELIVERED

1685

SESSIONS DEDICATED TO PROMOTING WELL-BEING

WOMEN'S ADVOCACY SERVICE



Meet Maureen,

Simon's first Women's Advocate staff member

"The aim of this service is to help women feel safe and secure while accessing Simon Community Hostels, empowering and educating women to enable them to make positive decisions that will have an impact on their lives, and help break down any barriers that they may face as a woman at risk of homelessness."

ELLIE'S STORY

At the age of 17, Ellie's relationship with her mum broke down and she was asked to leave the family home. Ellie found herself sofa surfing between family members' houses and then living in a shared flat. However, her tenancy broke down due to environmental reasons and Ellie moved to the Simon Community's Foyer accommodation.

Upon arrival at the Foyer, Ellie was nervous as this was her first hostel and a totally different environment to what she was used to.

It was soon after arriving at the Foyer that Ellie was referred to the Women's Advocacy Project. By attending the group sessions carried out by Maureen, Ellie started to feel more relaxed around other clients, and she began to socialise.

"Full-time staff at the Foyer and Maureen, the Women's Advocate, have made me feel welcome and I find they are approachable, friendly people. They have supported me with all aspects such as accessing mental health services, getting my benefits correct, with food and housing and appointments."

Ellie didn't know Belfast very well, so staff helped narrow down housing areas that were suitable for her. After coming from shared accommodation, Ellie feels like she would be more ready to have her own home.

Ellie hopes to manage her mental health and to be able to move out into her own accommodation in the near future with a stable job that she enjoys. "I feel like accessing the Women's Advocacy service made me feel noticed as at the time I didn't realize I needed the help myself."

At Simon Community we respect everyone who comes to us for help. Our client's identity has been changed to protect her privacy.



HOW WE DO IT

Our Services 2022-2023 Impact & Overview

MOVE ON COACH SERVICE

14

Move On Coach Volunteers Supported

client transitions to independent living in 2022 - 2023

After years of living in temporary accommodation, I was nervous about moving into my own tenancy. When my Move On Coach came along she was amazing, and I don't think I could have moved without her support. I have settled in well and am delighted to have my own place. The Move on Coach Service is invaluable to anyone who is moving on.

Andy, past Simon Community client

”

TENANCY DEPOSIT SERVICE

111

111 households supported into private rent in 2022/23 through our Tenancy Sustainment Scheme. The support of this service includes providing funding for a housing deposit, property searches, landlord discussions, applying for housing benefits, help with moving, private rental assessments, arranging property viewings, applying for discretionary support and signposting to additional services.



Which a voluntary organisation
accommodation, advice and
community support for people
who are homeless or those who
are at risk of becoming homeless.
From our beginnings in 1971,
we have recognised that
addressing homelessness is
more than providing a roof.
We are committed to our vision
of ending homelessness.

HOW WE DO IT

Our Services 2022-2023 Impact & Overview

CREATING HOMES

Creating Homes was launched in 2022 as part of Simon Community's 50th anniversary. It is an ambitious plan which will see the charity buy or manage 50 homes to offer as long term rental properties to those experiencing long-term homelessness, in a bid to address the chronic shortage of social housing and the lack of affordable housing options available. The initiative recently saw the keys of its eighth house handed over to a new tenant. There have been two further sales agreed on properties in Ballymena and Derry, bringing the total number of houses acquired under the initiative to 10 in 2022-23.





SIMON COMMUNITY NI IS PLEASED TO OFFICIALLY ANNOUNCE JP CORRY AND MARCON AS CORPORATE PARTNERS FOR ITS CREATING HOMES INITIATIVE.

Pictured at the completion of its most recent house are (l-r): Simon Community Corporate Partnerships Manager Brian Shanks, JP Corry HR Manager Laura Wray, JP Corry Operations Director Chris Collins, Simon Community Chief Executive Jim Dennison, Marcon Procurement Manager, Laura Moore and Marcon Business Systems and Innovation Manager Colleen Scullion.

Laura Wray, JP Corry HR Manager, said the decision to increase their commitment by supporting Creating Homes was an easy one,

“Creating Homes is part of our shared value that everyone deserves a safe place to call home. We have been pleased to partner with the Simon Community over the past two years and expanding our commitment aligns with our fundamental operation of providing the equipment and materials for the creation, restoration and renovation of buildings to improve people’s quality of life and personal wellbeing. This is an exciting initiative and one we are proud to be a part of.”

Antrim-based Marcon has provided a robust building solution incorporating refurbishment, interior fit-out and specialist joinery across the UK and Ireland since 2004. Mark O’Connor, Marcon Director commented, “We pride ourselves on being a responsible business and it is important that we contribute to places in which we work and support our local communities. We hope to be able to bring our specific expertise to the Creating Homes initiative, investing in the long-term sustainability of communities.”

“We are delighted to welcome JP Corry and Marcon as new corporate supporters to our Creating Homes initiative and recently invited them to view the latest house we have refurbished so that they can see the standard of accommodation we are providing, and the impact of their support.”

Simon Community NI Chief Executive, Jim Dennison

**ALL I WANT IS A TABLE WITH 4 CHAIRS,
IT’S THE LITTLE THINGS I LOOK
FORWARD TO LIKE HAVING COMPANY
OVER FOR A CUPPA**

Holly, Creating Homes Client



ADDRESSING OUR COMMUNITY

Staff and Volunteers



At Simon Community, we recognise that our staff and volunteers are the backbone of our organisation. Their dedication, compassion, and tireless efforts drive our work forward, providing essential support and services to those experiencing homelessness.

Through employee investment including comprehensive healthcare benefits, ongoing training programmes, and initiatives aimed at promoting health and wellbeing (such as the improvement of staff spaces and the creation of the wellbeing champion group), we want to keep our team strong, motivated, and ready to make a meaningful difference in the lives of others.

In March 2023, Simon Community was able to deliver our first staff conference since 2020. We brought together 170 dedicated staff members at the prestigious Belfast Harbour Commissioner's Office, generously provided by our Board Chair, Joe O'Neill.

Recognising the importance of celebrating dedication and commitment, the conference honoured numerous Simon Community staff with Milestone Service Awards, highlighting their unwavering support over the years. Additionally, the event offered an array of wellbeing-focused breakout sessions and advice touchpoints, reinforcing our commitment to the health and wellbeing of our remarkable team.

We regularly ask for feedback from our staff teams about their employee experience at work, and we know that 88% of the staff respondents told us that they were proud to work for Simon Community, 75% told us that Simon Community takes positive action to support their Health and Wellbeing and 76% would recommend Simon Community to others as a place to work.

As well as our dedicated staff, and thanks to our incredible community of supporters and partners, we have been able to support 1,397 lives, providing shelter, and a chance for a brighter future to those facing homelessness. By working together, we are getting one step closer to a society where everyone in Northern Ireland has a place to call home.



ADDRESSING OUR COMMUNITY

Fundraising & Communications

MEET OUR CORPORATE PARTNERS.

We couldn't do it without you!



At Galgorm Collection, we have made it our mission to create a positive impact within our local community. For the past 12 years, we have proudly partnered with Simon Community NI, whose dedication to addressing homelessness in Northern Ireland is invaluable. In an industry synonymous with luxury and comfort, we understand the importance of extending our reach to those affected by homelessness in our locality.

Our devoted team of employees wholeheartedly embraces this partnership, actively participating in a range of fundraising events. These include the Belfast City Marathon, Dragon Boat Race, and One Big Sleepout, demonstrating their firm commitment to making a difference. Additionally, our annual 'Dream and Donate' campaign, held across our hotel properties throughout December, offers each overnight guest the opportunity to contribute £1 to Simon Community NI. This simple act transforms their stay into a chance to give back.

Over the years, our partnership has not only contributed to providing vital resources for those in need but has also cultivated a culture of empathy within our organisation and among our guests. We remain committed in our dedication to working with Simon Community NI and look forward to collectively creating a more compassionate and inclusive community for all.

Colin Johnston
Managing Director
Galgorm Collection

MUSIC AGAINST HOMELESSNESS: GIG RAISED £10K FOR SIMON COMMUNITY IN NORTHERN IRELAND

Headline act Brian Kennedy said: “No one chooses to be homeless and we put the fundraising concert together to raise much-needed funds and awareness.”

The show was vital in highlighting the growing problem of homelessness amid the cost of living crisis according to Simon Community chief executive Jim Dennison.

He said: “In our 50th year we are seeing levels of homelessness increase as the cost of living pushes everyday people to make disturbing choices between heating their homes or feeding their families. Now more than ever we need to raise greater awareness on the issues of homelessness, poverty, and their related health consequences.”



OVER 120 PEOPLE PARTICIPATED IN OUR 5TH ANNUAL ONE BIG SLEEP OUT AT STORMONT ESTATE IN OCTOBER 2022, WHICH WAS KINDLY SPONSORED BY OUTSIDEIN AND RAISED OVER £30K.

With the help of many corporate supporters and participants, we raised vital funds to assist our clients and those in need. Although the Sleep Out cannot replicate the real emotional and physical difficulties of truly experiencing homelessness, the event brought together individuals, businesses, and community groups to experience some of the realities of having no safe and warm place to sleep while helping to raise much-needed funds and awareness for the charity's homelessness services.



Twenty-four-year-old Courtney from Belfast became homeless with her daughter following a family breakdown.

Courtney stayed at our Family Temporary Accommodation Service for six months where she learned to budget, dividing her money into envelopes to cover weekly costs of heating, food, child needs, etc.

When she moved into a flat of her own she had no extra money to furnish it, but thanks to help from her Simon Community support worker she was successful in receiving a discretionary support grant which enabled her to get some furniture and kitchen items.

But even with that help, the cost of living squeeze means her weekly envelope budgeting does not cover her outgoings the way it used to.

“It used to be £10 in the meter would last a couple of days, but now it needs to be topped up every day. It’s the same with food, I buy the same things every week but that cost has almost doubled.”

Courtney’s young daughter has additional needs but Courtney finds it impossible to pay for extra activities outside the house to keep her occupied:

“Outings are just out of the question, recently we went to the Armagh Planetarium on a trip organised by the Simon Community, which I would never have been able to afford – the transport or the entrance fee. We had a brilliant day, my daughter just loved it and it was such a break from the norm. It was actually very emotional for us.”

Courtney says she feels the cost of living crisis is going to get worse and it causes her constant anxiety.

Simon Community was there for Courtney when she first became homeless and we are still there with her, offering support, sharing the burden and helping Courtney and her daughter navigate a life which can be challenging and uncertain.

Our client's identity has been changed to protect her privacy.





COURTNEY'S STORY

in support of our community fundraising mailings

ADDRESSING OUR COMMUNITY

Fundraising & Communications

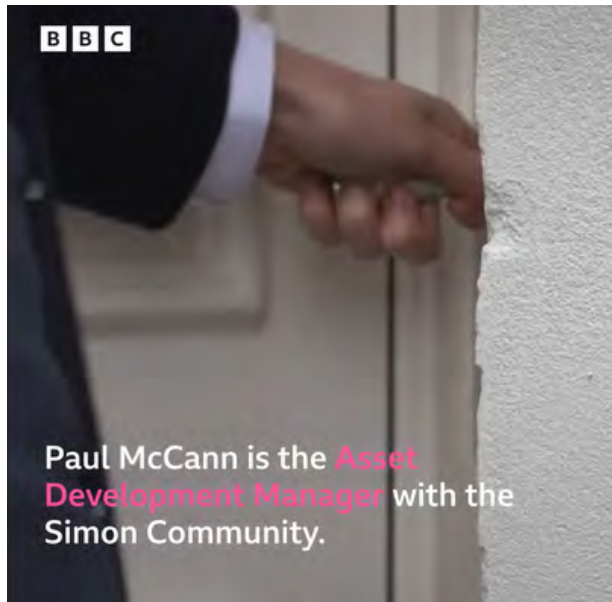


Corporate partner Smarts Agency

worked with Simon Community to deliver our Christmas advent calendar campaign to reach influencers and stakeholders through impactful stats and simple donation ideas

BBC Radio Ulster

put out an ask for corporate partners to join Creating Homes initiative through a broadcast appeal with Development and Housing Solutions teams!



Paul McCann is the **Asset Development Manager** with the Simon Community.



HOMELESS CONNECTS AWARDS!

Our teams in Derry attended the Homeless Connect Awards for Homeless Awareness Week 2022. The award ceremony was hosted in the Guildhall Derry by the Mayor Sandra Duffy and the Northern Ireland Housing Executive. Our Derry team had a successful evening celebrating the win of 5 individual awards and a team award!

Winner of Supporting Females with Addictions, Rosie McMullan, has been described by her clients as open and honest, never judgemental, encouraging and helpful. One of her clients said: "Rosie does not think she is better than me and works through my addiction and sees I am a normal person aside from it."

Paul Breslin, runner up for Supporting Men with Addictions, has clients saying he "is always encouraging... he is the reason I get up most days" another client simply says "he helps to keep me calm and talks to me like I mean something." Paul's clients would say he is non-judgmental, calming and always encouraging.

Winner of Going Over and Above in Homeless Services, Joanne Leonard, has been described to always have a big smile on her face and has time for everyone. Her clients mention that she is honest and compassionate and always makes time for a chat and a cuppa. One client even refers to Joanne as Super Woman: "Joanne is a real-life super woman and the world needs more of her as she does so much and never looks for any thanks."

New team member Trevor Holmes was the winner of the Inclusivity Programmes. He has been achieving some really great work through including and embracing all people irrespective of race, gender, disability, medical or other needs.

"There is no I in Team and I am very fortunate, blessed and lucky to work with some of the most kind, caring and considerate people who do an amazing job, addressing and supporting clients with not only issues with homeless but an array of complexities. I am very proud to work for Simon Community NI and we together as a team will keep working hard, advocating for those with no voice and providing a service to all who come through our doors." states Project Manager Joanne Leonard

TEDx
Stormont
x = independently organized TED event

250, 1 IN 160 AND 3.

Through his Tedx Talk at Stormont, Simon Community NI Chief Executive, Jim Dennison explains why these numbers are so critical to the story of homelessness, and why you should think again when it comes to homelessness in Northern Ireland.



ADDRESSING OUR COMMUNITY

Research & Development

Mental

Health &

Homelessness

simon
community
Northern Ireland

&

DEPAUL

Homelessness has no place

NI is reported to have the highest prevalence of mental health problems in the UK and we were keen to understand more about the impact of mental health on homelessness.

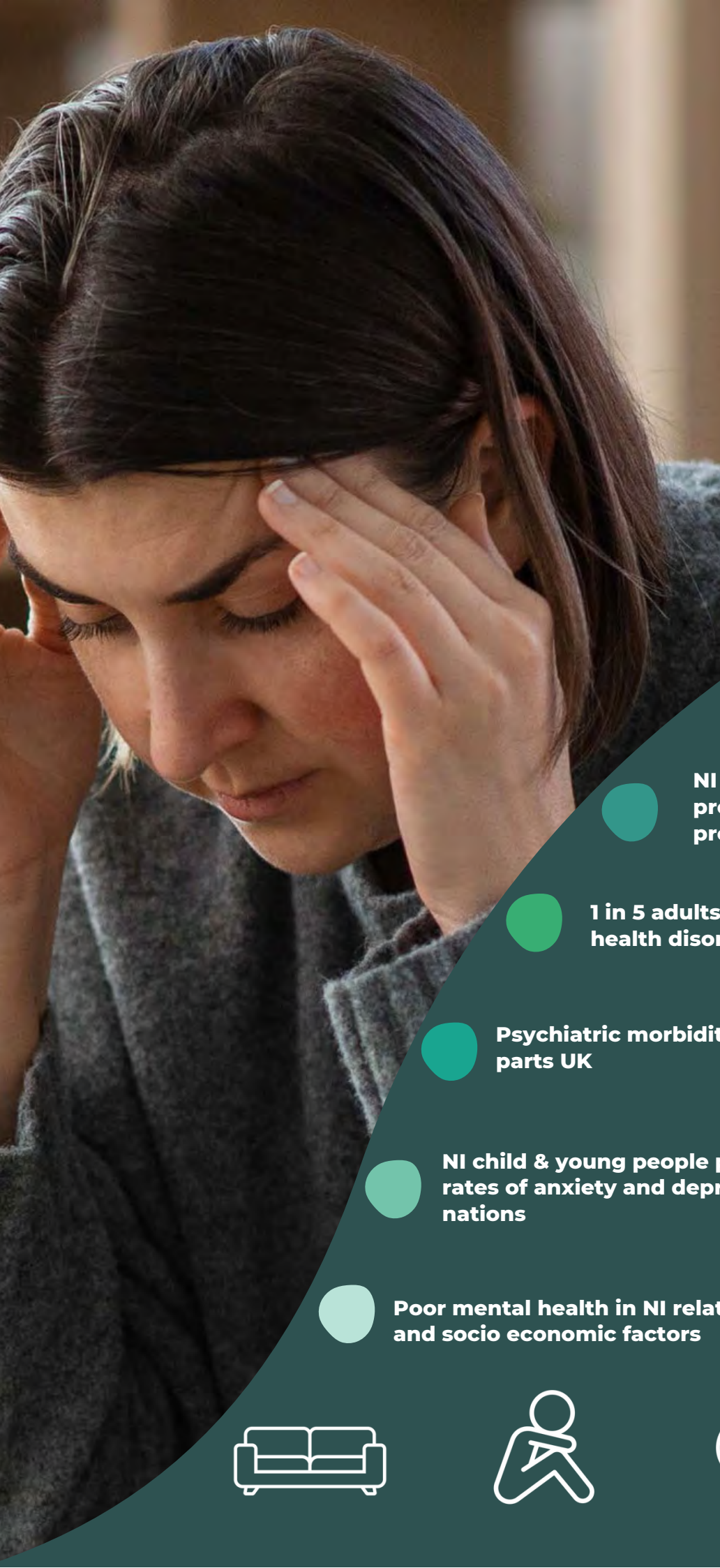
Simon Community and Depaul officially launched a new 'Mental Health and Homelessness' report at an event held in February 2023 at Belfast City Hall. The launch was attended by Northern Ireland Mental Health Champion Professor Siobhan O'Neill and Lord Mayor of Belfast City Council Christina Black, together with over 50 representatives from across the homelessness and mental health sectors, as well as political representatives.

A survey of 170 people experiencing homelessness, carried out as part of the research, found almost 70 percent had a mental health condition, with an overwhelming majority (84 percent) reporting they had received their diagnosis before becoming homeless.

Simon Community Chief Executive Jim Dennison said the report calls for a greater mental health focus on tackling the catastrophic impact of homelessness, "Homelessness is both stigmatising and isolating and can be a cause and consequence of mental illness. We need to ensure we have the right measures in place to support people who are struggling. We need a legal basis that pushes statutory bodies with responsibility for housing, health and social care, justice and education to cooperate and find more effective solutions. We also need a focus on homelessness written into the Mental Health Strategy."

Northern Ireland Mental Health Champion Professor Siobhan O'Neill said, "It is essential that people can access the right support at the right time. There needs to be a specific action plan for people experiencing homelessness within the Mental Health Strategy. Support within the Department of Health should also be streamlined to provide timely interventions for people experiencing homelessness with additional issues. Referral pathways also need to be improved to enable swift access, with person-centred and trauma-informed care at the heart of service delivery."





Developed survey- via Microsoft Forms, informed by a range of key stakeholders

Surveys shared with clients (18+) in Simon Community NI temporary accommodation and Depaul Services

Mix of open & closed questions

170 responses: 146 from Simon Community NI and 24 from Depaul

NI is reported to have highest prevalence of mental health problems in UK

1 in 5 adults experiencing at least 1 mental health disorder at anyone time

Psychiatric morbidity in NI 25% higher than other parts UK

NI child & young people population had 25% higher rates of anxiety and depression than other UK nations

Poor mental health in NI related to legacy of violence and socio economic factors



LOOKING FORWARD

Priorities for 2023-24

Strategic Planning

With the end of our current strategic period in 2023, our immediate priority is to develop a new strategic plan for the next five years. This plan will outline our vision and goals as we navigate the ongoing housing crisis and address homelessness and related issues in our communities. Our strategic plan will serve as a guiding framework for our organization, ensuring that we remain focused on our mission and equipped to adapt to the evolving challenges.



LOOKING FORWARD

Risk

Simon Community's projects make a huge impact on those families and individuals who access our work, but they are not without risks. Here's a concise overview of key risks and recommendations for mitigation:

1. Funding and Resource Risks:

- Financial Sustainability: Secure diverse funding sources.
- Resource Allocation: Implement strict oversight for efficient resource use.

2. Affordable Housing Expansion Risk:

- Property Market Fluctuations: Monitor market trends and adapt strategies.
- Regulatory Challenges: Work with legal experts to navigate regulations.

3. Corporate Partnership Risks:

- Partnership Alignment: Select partners aligned with the mission.
- Dependency Risk: Diversify partnership sources.

4. Employee Health and Wellbeing Risks:

- Burnout and Stress: Implement wellness programmes.
- Mental Health Stigma: Promote mental health openness.

5. Project Execution Risks:

- Project Delays: Develop contingency plans.
- Quality Control: Establish rigorous quality standards.
- Mitigating these risks through diversification, adaptation, and effective management will enhance project success while minimizing setbacks. Continuous monitoring and adjustment are key.





RISK MANAGEMENT

The Corporate Risk Register is reviewed by the Senior Management Team to assess their departmental risks monthly at the Strategic SMT meeting. The top 10 risks (or risks with an amber scoring) are reviewed by Audit & Risk Committee and the Board on a quarterly basis.

In 2021, a five year internal audit plan was presented to the Audit & Risk Committee, identifying key areas of focus in the coming years.

During the year, in addition to the follow up review, the following internal audits have been for 2022-23;

- Health & Safety
- Quality Management

Business Continuity Planning

The organisation has in place a Business Continuity Plan it can refer to in the event of a significant business interruption. A test exercise is completed annually, and any lesson learned fed into the business continuity planning process and a revised plan produced. This ensures the plan remains live and relevant for all staff involved.

STRUCTURE, GOVERNANCE & MANAGEMENT

Reference Details

“The Simon Community Board of Trustees is a dedicated and influential group of individuals responsible for overseeing the operations and strategic direction of the Simon Community, a renowned charitable organization committed to addressing homelessness and social exclusion. Comprising a diverse range of professionals, community leaders, and experts in various fields, the Board of Trustees plays a vital role in shaping the organization's policies, ensuring financial accountability, and guiding its mission to provide shelter, support, and advocacy for individuals experiencing homelessness. Their commitment to the cause and collective expertise make them a driving force behind the Simon Community's efforts to create a more inclusive and compassionate society.

“In extending a heartfelt welcome to our new board members, Darwin and Anne, and expressing deep gratitude to departing members, Andy and Rodney, we embrace the evolving journey of the Simon Community Trust. With their collective wisdom and dedication, we look forward to a promising future.”

Jim Dennison, Chief Executive Simon Community



Simon Community Northern Ireland is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The company is a registered charity with the Charity Commission for Northern Ireland, registration number, NIC102724.

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

Mr I O'Doherty (resigned as Chair of the Board of Directors 14 November 2022)

Mr J O'Neill (appointed as Chair of the Board of Directors 14 November 2022)

Ms T Brennan

Mr C Donaghy

Mr A Freeburn (resigned on 14 November 2022)

Mr J Johnston

Mr R Morton (resigned on 14 November 2022)

Mr M O'Kane

Ms A Braden

Ms A McGregor (appointed on 14 November 2022)

Mr D Templeton (appointed on 14 November 2022)

Simon Community Northern Ireland has an induction programme for new Trustees and as part of which they:

- receive a copy of the Trustees' Handbook;
- are advised of their legal responsibilities and requirements in regard to the code of conduct and declaration of interests; and
- receive briefings from the SMT on strategic and operational challenges and The

Trustees have ultimate legal and financial responsibility for the affairs of Simon Community Northern Ireland, although the management of the organisation is delegated to the staff, through the Chief Executive.

The Trustees of the company at 31 March 2023, all of whom have been Trustees for the whole of the year ended on that date, unless otherwise stated, are listed above. Trustees appointed to the Board of Directors may serve for a maximum of three consecutive fixed terms, and on the expiry of the third fixed term shall not be eligible for re-election. All Trustees give their time voluntarily and receive no benefits from Simon Community Northern Ireland. New Trustees are recruited to the Board of Directors by identification of skills needed. The recruitment of new Trustees is the responsibility of the Board of Directors who meet at least four times a year as appropriate.

There are three sub-Committees of the Board of Directors. The Committees report on progress of delivering the strategic and operational plans and make recommendations relating to them to the Board of Directors.



STRUCTURE, GOVERNANCE & MANAGEMENT

Reference Details

AUDIT AND RISK COMMITTEE

The purpose of the Audit and Risk Committee is to assist the Board of Directors to: establish effective risk management processes for all aspects of the organisation's undertakings; identify significant gaps in controls/assurance in relation to the delivery of the organisation's strategic plan; oversee legal and contractual compliance; review the internal and external audit functions; and to support the Board of Directors, and CEO on all aspects of governance in the organisation. The Audit and Risk Committee met on four occasions during the year. Membership consists of the Company Secretary and three other Board Members. Andrew Freeburn was appointed Chair of the Committee on 21 October 2019.

Strategy and Sustainability Committee

The purpose of the Strategy and Sustainability Committee is to work with the Senior Management Team to prepare and review strategic issues concerning the delivery of the Strategic Plan of the organisation in advance of the meetings of the Board of Directors. The Strategy & Sustainability Committee met on four occasions during the year. Membership consists of the Board Chair and four other Board Members. Joe O'Neill was appointed as the Chair on 22 July 2019.

Quality Assurance and Improvement Committee

The purpose of the Quality Assurance and Improvement Committee is to work with the Executive to enhance quality of client services (including engagement) as well as staff care and development. The Quality Assurance & Improvement Committee met on four occasions during the year. Membership consists of the Board Chair, the Company Secretary and three other Board members. Jason Johnston, Company Secretary, is the Chair of this Committee.



SIMON COMMUNITY SENIOR MANAGEMENT TEAM



JIM DENNISON CIHCM CHIEF EXECUTIVE



ANDREA MCCOOKE DIRECTOR OF HR AND ORGANISATIONAL DEVELOPMENT



ÁINE ROBINSON FCA DIRECTOR OF FINANCE & BUSINESS SUPPORT



KIRSTEN HEWITT DIRECTOR OF HOMELESSNESS SERVICES

FINANCIAL REVIEW

The financial statements are presented in the standard format required by the Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) and cover the activities of Simon Community Northern Ireland and its subsidiary charity, Simon Community Creating Homes. The Statement of Financial Activities (SOFA) shows the gross income from all sources and the split of activity between restricted and unrestricted funds.

Given the nature and location of Simon Community Northern Ireland operations, the charity is not significantly exposed to price risk or foreign exchange risk. Regarding liquidity risk, cash flow is actively managed to ensure the company has sufficient available funds for operations and planned expansions.

Interest rate risk is not currently relevant in relation to funding requirements. Regarding credit risk, exposure to individual clients is reviewed.

Simon Community Northern Ireland annually reviews its reserves policy and the level of unrestricted reserves. In this context, unrestricted reserves are the total funds freely available to spend on any of the Charity's purposes. This definition excludes restricted funds and funds designated for essential future spending, although holding such funds may influence the Charity's reserve policy.

The Trustees have adopted a risk-based approach to the assessment of the appropriate level of freely available reserves. This approach is based on an understanding of income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates.

The unrestricted reserves balance at 31 March 2023 was £4,176,308 of which £2,699,435 was freely available for the Charity's purposes. In 2021, an assessment of the level of free reserves that would be required to:

- maintain a quality service provision during any possible wind-up of the organisation;
- allow the orderly transition of services; and
- pay any financial liabilities,

was calculated at £898k. The Board approved the placement of these 'required' reserves in an investment portfolio that could be accessed relatively quickly should a 'doomsday' scenario arise. During the year, the investment was withdrawn due to underperformance and is included within the free reserves balance as at 31st March 2023.

In addition to the above, within its unrestricted reserves, the Charity has designated funds of £1,268,237 related to capital grants, cyclical maintenance fund for the upkeep of client accommodation sites as well as designated funds towards capital projects and the purchase of properties to provide a home for clients who are ready to move into their own private rented property.

STATUTORY DISCLOSURES

Remuneration of Key Management and Personnel

All staff remuneration is matched to the appropriate grade on Simon Community Northern Ireland's pay scale in advance of employment. Simon Community Northern Ireland had historically used the National Joint Council (NJC) scale for setting pay and remuneration. However, in recent years it has been impossible to continue to match the annual increments agreed by NJC and Simon Community Northern Ireland were either unable to award an annual increment or awarded a lower percentage within available financial resources. Simon Community periodically benchmarks its remuneration of posts against similar roles in the sector and wider labour market. Unless agreed in advance of employment in exceptional circumstances, staff are appointed at the bottom of the scale with a step up to the next point on 1 April annually and only on completion of a successful probationary period.

Employee involvement

The charity's policy is to consult its workforce through partnership meetings with trade unions, team meetings and corporate briefings on matters likely to affect employees' interests. Communication updates are issued to employees on a regular basis, which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the organisations performance.

Disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. All reasonable adjustments are made during the recruitment process. In the event of members of staff becoming disabled, every effort is made to ensure reasonable adjustments are made so that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Simon Community Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' Report and the group financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including the income and expenditure, of the group for that year.

In preparing these financial statements, the trustees are required to:

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


The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Mr J Johnston  _____
Trustee

Dated: 13/11/23



SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Opinion

We have audited the financial statements of Simon Community Northern Ireland (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, the consolidated statement of financial position, the charity statement of financial position, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

- 44 -

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44 (0)28 9260 7355
Fax: +44 (0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293



SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

SIMON COMMUNITY NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

13 November 2023

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory
Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

- 49 -

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44 (0)28 9260 7355
Fax: +44 (0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293



SIMON COMMUNITY NORTHERN IRELAND

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	1,112,958	832,892	1,945,850	933,005	1,014,759	1,947,764
Charitable activities	4	4,963,811	5,829,669	10,793,480	4,413,153	5,572,329	9,985,482
Other income	5	72,208	652,231	724,439	48,557	-	48,557
Total income		6,148,977	7,314,792	13,463,769	5,394,715	6,587,088	11,981,803
Expenditure on:							
Raising funds	6	354,983	-	354,983	392,160	-	392,160
Charitable activities	7	5,403,649	7,004,787	12,408,436	4,514,779	6,626,849	11,141,628
Total resources expended		5,758,632	7,004,787	12,763,419	4,906,939	6,626,849	11,533,788
Net gains/(losses) on investments	11	(31,403)	-	(31,403)	(22,356)	-	(22,356)
Net incoming resources before transfers		358,942	310,005	668,947	465,420	(39,761)	425,659
Gross transfers between funds		(272,247)	272,247	-	(975)	975	-
Net incoming resources		86,695	582,252	668,947	464,445	(38,786)	425,659
Other recognised gains and losses							
Revaluation of tangible fixed assets		(20,080)	-	(20,080)	212,236	-	212,236
Net movement in funds		66,615	582,252	648,867	676,681	(38,786)	637,895
Fund balances at 1 April 2022		4,109,693	730,352	4,840,045	3,433,012	769,138	4,202,150
Fund balances at 31 March 2023		4,176,308	1,312,604	5,488,912	4,109,693	730,352	4,840,045

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

All income and expenditure derive from continuing activities.

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

SIMON COMMUNITY NORTHERN IRELAND

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,476,873		1,295,254
Investments	14		-		953,662
			<u>1,476,873</u>		<u>2,248,916</u>
Current assets					
Debtors	15	896,965		751,890	
Cash at bank and in hand		5,260,074		3,136,778	
		<u>6,157,039</u>		<u>3,888,668</u>	
Creditors: amounts falling due within one year	16	(1,297,231)		(1,297,539)	
Net current assets			<u>4,859,808</u>		<u>2,591,129</u>
Total assets less current liabilities			<u>6,336,681</u>		<u>4,840,045</u>
Creditors: amounts falling due after more than one year	17		(847,769)		-
Net assets			<u><u>5,488,912</u></u>		<u><u>4,840,045</u></u>
Income funds					
Restricted funds	20		1,312,604		730,352
<u>Unrestricted funds</u>					
Designated funds:					
Revaluation reserve		471,999		498,733	
Other designated funds		796,238		1,177,154	
		<u>1,268,237</u>		<u>1,675,887</u>	
General unrestricted funds	21	2,908,071		2,433,806	
			<u>4,176,308</u>		<u>4,109,693</u>
			<u><u>5,488,912</u></u>		<u><u>4,840,045</u></u>

The financial statements were approved by the Trustees on 13 November 2023

Ms T Brennan
Trustee

Mr J O'Neill
Trustee

Company registration number NI017466

SIMON COMMUNITY NORTHERN IRELAND
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,476,873		1,295,254
Investments	14		-		953,662
			<u>1,476,873</u>		<u>2,248,916</u>
Current assets					
Debtors	15	896,965		751,890	
Cash at bank and in hand		5,260,074		3,136,778	
		<u>6,157,039</u>		<u>3,888,668</u>	
Creditors: amounts falling due within one year	16	(1,297,231)		(1,297,539)	
Net current assets			<u>4,859,808</u>		<u>2,591,129</u>
Total assets less current liabilities			<u>6,336,681</u>		<u>4,840,045</u>
Creditors: amounts falling due after more than one year	17		(847,769)		-
Net assets			<u><u>5,488,912</u></u>		<u><u>4,840,045</u></u>
Income funds					
Restricted funds	20		1,312,604		730,352
<u>Unrestricted funds</u>					
Designated funds:					
Revaluation reserve		471,999		498,733	
Other designated funds		796,238		1,177,154	
	21	<u>1,268,237</u>		<u>1,675,887</u>	
General unrestricted funds		2,908,071		2,433,806	
			<u>4,176,308</u>		<u>4,109,693</u>
			<u><u>5,488,912</u></u>		<u><u>4,840,045</u></u>

The financial statements were approved by the Trustees on 13 November 2023



Ms T Brennan
Trustee

Mr J O'Neill
Trustee



Company registration number NI017466

SIMON COMMUNITY NORTHERN IRELAND

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	29		(62,991)		476,409
Investing activities					
Purchase of tangible fixed assets		(308,180)		(100,347)	
Proceeds from disposal of tangible fixed assets		-		6,400	
Proceeds from disposal of investments		922,259		-	
Investment income received		724,439		48,557	
Net cash generated from/(used in) investing activities			1,338,518		(45,390)
Financing activities					
Proceeds from borrowings		847,769		-	
Net cash generated from/(used in) financing activities			847,769		-
Net increase in cash and cash equivalents			2,123,296		431,019
Cash and cash equivalents at beginning of year			3,136,778		2,705,759
Cash and cash equivalents at end of year			5,260,074		3,136,778

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Simon Community Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 4th Floor, Arthur Place, 24-26 Arthur Street, Belfast, BT1 4GF.

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include certain investments and financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements consolidate the accounts of Simon Community Northern Ireland and its subsidiary undertaking, Simon Community Creating Homes.

The charity is the sole member of Simon Community Creating Homes, a charitable company registered in Northern Ireland that was incorporated on 13 June 2022.

The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

The income and expenditure account for the year dealt with in the accounts of the charity was net income of £17,031 (2022 - £425,659).

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise capital grants that have been expended for their restricted purpose and have been transferred to unrestricted funds. Such designated funds are then released to general funds over the related assets useful life.

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

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.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

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.

Donated goods for resale in charity shops are included as income in the period the goods are sold. No amounts are included in the financial statements for services donated by volunteers.

Revenue grants are credited to incoming resources in the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related asset's useful life.

Rental income is recognised evenly over the period to which it relates.

Investment income is included in the Statement of Financial Activities when receivable.

Income for accommodation and support charges is received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Services Trusts for the provision of accommodation to homeless people. This is included in the Statement of Financial Activities when receivable.

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. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fundraising costs include the salaries, direct expenditure and overhead costs of staff who promote fundraising, including events and mailings.

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

Governance costs includes those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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.

Tangible fixed assets costing more than £500 are capitalised and included at purchase cost, together with any incidental costs of acquisition.

Freehold properties are carried at their revalued amounts being fair value at the date of valuation less subsequent depreciation and impairment losses. Revaluations are performed by professional qualified valuers with sufficient regularity to ensure that the carrying amounts do not differ materially from those that would be determined using fair values at the end of each reporting date. Any accumulated depreciation at the date of revaluation is eliminated against the carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Any revaluation increase is transferred to the revaluation reserve. Where a property accumulates a deficit thus exceeding any previous revaluation surpluses, it is recognised as expenditure in the Statement of Financial Activities. Any reversal of such a deficit is recognised in the Statement of Financial Activities as a reduction in expenditure.

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
Property improvements	2% straight line/over lease term
House equipment	20% & 50% straight line
Office and shop equipment	20, 25 & 50% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.10 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.

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Property valuations

The charity applies a policy of carrying land and buildings at valuation and professional revaluations are carried out as often as is deemed necessary. Deciding on the frequency of the valuations requires judgement and the valuations involve assumptions and estimation uncertainty regarding market conditions.

Land and buildings were most recently revalued during the year ended 31 March 2023, resulting in a revaluation loss of £20k. Any additions since the date of last valuation are carried at cost.

Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on interpretation of the grants and donations received.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total Unrestricted funds general 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	831,245	-	831,245	688,894	-	688,894
Legacies receivable	254,480	-	254,480	205,953	-	205,953
Grants	27,233	832,892	860,125	38,158	1,014,759	1,052,917
	<u>1,112,958</u>	<u>832,892</u>	<u>1,945,850</u>	<u>933,005</u>	<u>1,014,759</u>	<u>1,947,764</u>
Grants receivable for core activities						
Northern Ireland Housing Executive	-	258,000	258,000	-	241,999	241,999
Public Health Agency	-	255,763	255,763	-	222,685	222,685
Other Grants	27,233	319,129	346,362	38,158	550,075	588,233
	<u>27,233</u>	<u>832,892</u>	<u>860,125</u>	<u>38,158</u>	<u>1,014,759</u>	<u>1,052,917</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Accomm. and support charges	Accomm. and support charges
	2023	2022
	£	£
Services provided under funding agreement	10,793,480	9,985,482
	<u>10,793,480</u>	<u>9,985,482</u>
Analysis by fund		
Unrestricted funds - general	4,963,811	4,413,153
Restricted funds	5,829,669	5,572,329
	<u>10,793,480</u>	<u>9,985,482</u>
	<u>10,793,480</u>	<u>9,985,482</u>
Performance related grants		
Supporting People	5,829,669	5,572,329
Accommodation and Community Support Services	3,732,926	3,307,324
Health and Social Care Trust	1,232,385	1,105,829
	<u>10,793,480</u>	<u>9,985,482</u>
	<u>10,793,480</u>	<u>9,985,482</u>

The prior year Supporting People grant includes £175,725 restricted funds specifically related to addressing the Covid-19 pandemic.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Other income

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Rental income	54,406	-	54,406	46,752
Bank interest	17,802	-	17,802	1,805
Creating Homes income	-	652,231	652,231	-
	72,208	652,231	724,439	48,557
	72,208	652,231	724,439	48,557

6 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>		
Fundraising	228,392	290,233
Support costs	126,591	101,927
	354,983	392,160
Fundraising and publicity	354,983	392,160
	354,983	392,160

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Influencing policy & practice 2023 £	Accommodation based support 2023 £	Homelessness Prevention 2023 £	Harm reduction 2023 £	Total 2023 £	Total 2022 £
Staff costs	-	7,683,264	269,735	244,772	8,197,771	7,399,833
Depreciation and impairment	-	106,480	-	-	106,480	132,658
Projects	-	2,327,460	-	-	2,327,460	2,164,022
	-	10,117,204	269,735	244,772	10,631,711	9,696,513
Share of support costs (see note 8)	209,881	1,350,436	41,948	28,777	1,631,042	1,327,632
Share of governance costs (see note 8)	-	145,683	-	-	145,683	117,483
	209,881	11,613,323	311,683	273,549	12,408,436	11,141,628
Analysis by fund						
Unrestricted funds - general	209,881	5,169,822	17,565	6,381	5,403,649	4,514,779
Restricted funds	-	6,443,501	294,118	267,168	7,004,787	6,626,849
	209,881	11,613,323	311,683	273,549	12,408,436	11,141,628

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Homelessness services	221,530	24,614	246,144	153,128	17,014	170,142
Human resources	452,585	9,237	461,822	384,670	7,850	392,520
Finance	311,511	58,318	369,829	298,759	44,369	343,128
Communications	152,951	8,050	161,001	114,140	6,007	120,147
IT	173,692	-	173,692	141,716	-	141,716
Development	143,222	15,914	159,136	94,116	10,457	104,573
Property	146,258	13,716	159,974	147,261	12,196	159,457
Central accommodation and support services	155,884	-	155,884	95,769	-	95,769
Audit fees	-	15,834	15,834	-	19,590	19,590
	<u>1,757,633</u>	<u>145,683</u>	<u>1,903,316</u>	<u>1,429,559</u>	<u>117,483</u>	<u>1,547,042</u>
Analysed between						
Fundraising	126,591	-	126,591	101,927	-	101,927
Charitable activities	1,631,042	145,683	1,776,725	1,327,632	117,483	1,445,115
	<u>1,757,633</u>	<u>145,683</u>	<u>1,903,316</u>	<u>1,429,559</u>	<u>117,483</u>	<u>1,547,042</u>

Governance costs includes payments to the auditors of £6,050 (2022- £5,775) for the audit of the charity financial statements.

9 Trustees

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

SIMON COMMUNITY NORTHERN IRELAND

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

10 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
315	314
<u>315</u>	<u>314</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	7,362,117	6,649,848
Social security costs	632,131	551,889
Other pension costs	203,523	198,096
	<u>8,197,771</u>	<u>7,399,833</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023	2022
	Number	Number
£80,001 - £90,000	1	1
	<u>1</u>	<u>1</u>

11 Net gains/(losses) on investments

	Unrestricted funds general 2023	Unrestricted funds general 2022
	£	£
(Loss)/gain from revaluation of investments	<u>(31,403)</u>	<u>(22,356)</u>

12 Taxation

The Charity is recognised as such by HM Revenue and Customs and is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the Charity's primary objectives, if these profits or surpluses are applied solely for charitable purposes.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Freehold land and buildings	Property improvements	House equipment	Office and Motor shop vehicles equipment		Total
Group and charity	£	£	£	£	£	£
Cost or valuation						
At 1 April 2022	1,045,000	150,028	220,524	253,961	6,000	1,675,513
Additions	257,458	-	48,841	1,881	-	308,180
Disposals	-	(8,139)	-	-	-	(8,139)
Revaluation	(45,000)	-	-	-	-	(45,000)
At 31 March 2023	1,257,458	141,889	269,365	255,842	6,000	1,930,554
Depreciation and impairment						
At 1 April 2022	1,918	68,315	78,559	227,767	3,700	380,259
Depreciation charged in the year	26,112	15,353	44,085	19,731	1,200	106,481
Eliminated in respect of disposals	-	(8,139)	-	-	-	(8,139)
Revaluation	(24,920)	-	-	-	-	(24,920)
At 31 March 2023	3,110	75,529	122,644	247,498	4,900	453,681
Carrying amount						
At 31 March 2023	1,254,348	66,360	146,721	8,344	1,100	1,476,873
At 31 March 2022	1,043,083	81,713	141,963	26,195	2,300	1,295,254

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets (Continued)

Land and buildings were revalued in March 2023 by independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties. Additions since the date of last valuation are carried at cost.

At 31 March 2023, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £782,349.

The revaluation surplus is carried within the revaluation reserve, which is part of the charity's unrestricted funds.

Freehold land and buildings with a carrying amount of £684,350 have been pledged to secure borrowings of the group.

14 Fixed asset investments

	Listed investments £
Group and charity	
Cost or valuation	
At 1 April 2022	953,662
Valuation changes	(31,403)
Disposals	(922,259)
	<hr/>
At 31 March 2023	-
	<hr/>
Carrying amount	
At 31 March 2023	-
	<hr/> <hr/>
At 31 March 2022	953,662
	<hr/> <hr/>

The charity is the sole member of Simon Community Creating Homes, a charitable company registered in Northern Ireland that was incorporated on 13 June 2022.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Group and charity		
Trade debtors	433,293	324,504
Other debtors	205,916	146,617
Prepayments and accrued income	257,756	280,769
	<u>896,965</u>	<u>751,890</u>

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Group		
Other taxation and social security	136,354	207,444
Deferred income	20,000	20,000
Trade creditors	688,460	597,019
Other creditors	16,450	572
Accruals and deferred income	435,967	472,504
	<u>1,297,231</u>	<u>1,297,539</u>
Charity		
Other taxation and social security	136,354	207,444
Deferred income	20,000	20,000
Trade creditors	688,460	597,019
Other creditors	16,450	572
Accruals and deferred income	435,667	472,504
	<u>1,296,931</u>	<u>1,297,539</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Group		
Borrowings	847,769	-
	<u>847,769</u>	<u>-</u>

18 Loans and overdrafts

	2023 £	2022 £
Group		
Other loans	847,769	-
	<u>847,769</u>	<u>-</u>
Payable after one year	847,769	-
	<u>847,769</u>	<u>-</u>
Amounts included above which fall due after five years:		
Payable by instalments	662,514	-
	<u>662,514</u>	<u>-</u>

The long-term loans are secured by fixed charges over specific properties of the group and a floating charge in respect of all the assets of Simon Community Creating Homes.

In accordance with FRS 102 the loan has been recognised at the net present value of the future repayments and a notional interest rate charge of 5% will be applied to the loan in future years.

19 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £203,523 (2022 - £198,096).

Contributions totaling £37,772 (2022 - £37,992) were payable to the fund at the balance sheet date.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Restricted funds

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

	Movement in funds				Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Group									
Homeless prevention	8,764	241,999	(238,192)	-	12,571	258,000	(294,119)	23,548	-
Accommodation and support	294,872	5,572,329	(5,552,431)	-	314,770	5,829,669	(6,066,962)	237,293	314,770
Harm reduction	6,163	222,685	(229,823)	975	-	255,763	(267,169)	11,406	-
Other grants	459,339	550,075	(606,403)	-	403,011	319,129	(376,537)	-	345,603
Creating Homes	-	-	-	-	-	652,231	-	-	652,231
	<u>769,138</u>	<u>6,587,088</u>	<u>(6,626,849)</u>	<u>975</u>	<u>730,352</u>	<u>7,314,792</u>	<u>(7,004,787)</u>	<u>272,247</u>	<u>1,312,604</u>
Charity									
Homeless prevention	8,764	241,999	(238,192)	-	12,571	258,000	(294,119)	23,548	-
Accommodation and support	294,872	5,572,329	(5,552,431)	-	314,770	5,829,669	(6,066,962)	237,293	314,770
Harm reduction	6,163	222,685	(229,823)	975	-	255,763	(267,169)	11,406	-
Other grants	459,339	550,075	(606,403)	-	403,011	319,129	(376,537)	-	345,603
	<u>769,138</u>	<u>6,587,088</u>	<u>(6,626,849)</u>	<u>975</u>	<u>730,352</u>	<u>6,662,561</u>	<u>(7,004,787)</u>	<u>272,247</u>	<u>660,373</u>

See note 23 for explanatory notes to the funds.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Designated funds

The income funds of the group and charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					Movement in funds					Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	
	£	£	£	£	£	£	£	£	£	£	£
Capital grant	202,284	-	(19,964)	-	-	182,320	-	(17,645)	-	-	164,675
Service user designated	1,423	-	(1,423)	-	-	-	-	-	-	-	-
Cyclical maintenance fund	48,253	46,080	(37,499)	-	-	56,834	57,150	(112,374)	-	-	1,610
Revaluation reserve	286,497	-	-	-	212,236	498,733	-	-	(6,654)	(20,080)	471,999
Capital projects	-	-	-	400,000	-	400,000	-	-	-	-	400,000
Creating homes	-	-	-	538,000	-	538,000	-	-	(308,047)	-	229,953
	<u>538,457</u>	<u>46,080</u>	<u>(58,886)</u>	<u>938,000</u>	<u>212,236</u>	<u>1,675,887</u>	<u>57,150</u>	<u>(130,019)</u>	<u>(314,701)</u>	<u>(20,080)</u>	<u>1,268,237</u>

Grants received to fund capital expenditure are transferred to unrestricted funds from restricted funds when the expenditure is made and then released from designated to general funds over the related assets' useful life.

Capital projects relates to funds that have been designated towards future development in the Downpatrick area.

Creating homes relates to funds that have been designated for the purchase of properties to house clients who are tenancy ready to move from supported living into their own private rented property.

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Group						
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,476,873	-	1,476,873	1,295,254	-	1,295,254
Investments	-	-	-	953,662	-	953,662
Current assets/(liabilities)	2,699,435	2,160,373	4,859,808	1,860,777	730,352	2,591,129
Long term liabilities	-	(847,769)	(847,769)	-	-	-
	<u>4,176,308</u>	<u>1,312,604</u>	<u>5,488,912</u>	<u>4,109,693</u>	<u>730,352</u>	<u>4,840,045</u>
Charity						
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,476,873	-	1,476,873	1,295,254	-	1,295,254
Investments	-	-	-	953,662	-	953,662
Current assets/(liabilities)	2,699,750	660,373	3,360,123	1,860,777	730,352	2,591,129
	<u>4,176,623</u>	<u>660,373</u>	<u>4,836,996</u>	<u>4,109,693</u>	<u>730,352</u>	<u>4,840,045</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

23 Explanatory note to the funds

Homeless prevention

This programme:

- Involves creating local community homeless task group and working with existing youth and community groups to develop homelessness prevention strategies
- Works in response to local need and finds solutions to addressing homelessness locally
- Promotes awareness and educates local service providers such as teachers on homelessness issues
- Promotes holistic support of those more vulnerable people in our communities through partnership working with local communities and agencies.

Accommodation and support

Received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Care Trusts for the provision of accommodation and housing related support services.

Harm reduction

This service aims to assist homeless substance abusers to reduce the harm associated with drug and/or alcohol abuse while they are living in a Simon Community Northern Ireland project as well as continuing that support when they move back into the community. It is funded by the Public Health Agency.

Other grants

Other grants and donations which support the work of the Charity in both accommodation and community-based support.

Creating Homes

This represents as restricted fund of the subsidiary charity, Simon Community Creating Homes. In future years, a notional interest charge will be applied as expenditure against this fund.

Transfers

Transfers have been made from general funds to cover deficits incurred in restricted funds.

24 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the charity fails to comply with the terms of the Letter of Offer.

25 Operating lease commitments

At the reporting end date the group and charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	140,065	155,737
Between two and five years	57,750	196,350
	<u>197,815</u>	<u>352,087</u>

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

26 Contingent assets

During the prior year the charity became aware that it had entitlement to a legacy. Part of the legacy has been received and recognised within income for the current and prior year. The amount of the charity's remaining entitlement to the legacy is uncertain but is currently estimated to be around £720k. The final amount is dependent on the realised value of the assets held in the donor's estate and, as such, has not been recognised in these financial statements.

27 Related party transactions

Remuneration of key management personnel

The charity considers its key management personnel comprise the Chief Executive, the Director of Homelessness Services, the Director of Finance and Business Support and the Director of HR and Organisational Development. The total remuneration for key management personnel is as follows:

	2023	2022
	£	£
Aggregate compensation	286,901	248,085

The charity was under the control of the Board of Directors throughout the current and previous period. There are no material related party transactions or balances during either year or at either year end such as are required to be disclosed.

28 Subsidiaries

Details of the charity's subsidiaries at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Simon Community Creating Homes	Northern Ireland	Charitable	Membership	100.00	

29 Cash generated from operations

	2023	2022
	£	£
Group		
Surplus for the year	668,947	425,659
Adjustments for:		
Investment income recognised in statement of financial activities	(724,439)	(48,557)
Fair value gains and losses on investments	31,403	22,356
Depreciation and impairment of tangible fixed assets	106,480	132,658
Movements in working capital:		
(Increase) in debtors	(145,075)	(315,001)
(Decrease)/increase in creditors	(307)	259,294
Cash (absorbed by)/generated from operations	(62,991)	476,409

SIMON COMMUNITY NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

30 Analysis of changes in net funds

	At 1 April 2022	Cash flows	Acquisitions and disposals	At 31 March 2023
	£	£	£	£
Group				
Cash at bank and in hand	3,136,778	2,123,296	-	5,260,074
Loans falling due after more than one year	-	-	(847,769)	(847,769)
	<u>3,136,778</u>	<u>2,123,296</u>	<u>(847,769)</u>	<u>4,412,305</u>

FINANCIAL STATEMENTS



to learn more about simon community visit
simoncommunity.org



Charity No. NIC102724 - Company No. 17466
Simon Community NI is registered with the
Information Commissioner's Office
Reg No: Z7128367

