

Northern Ireland Trade Union Educational & Social Centre Ltd

Northern Ireland · Charity number 103294

Details

Known as Belfast Unemployed Resource Centre

Status Received

Registered 2016-04-28

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address Northern Ireland Trade Union
Educational & Social Centre Ltd
45-47 Donegall Street
Belfast
BT1 2fg
BT1 2FG

Phone 028 9096 1111

Email info@burc.org

Website www.burc.org

Activities

Purposes: The objects of the Company are: The Relief of Poverty and distress. The protection of Health. The advancement of education by:- Furnishing, maintaining and equipping centres for the promotion of recreational, educational and cultural pursuits. Provision of assistance in the providing of courses, instruction, lectures and classes in literacy, social skills, crafts or academic studies designed to meet the particular needs of the unemployed persons. The promotion of Research into the causes of unemployment by initiating surveys on employment matters and disseminating the useful results of such surveys. to promote benefit of the inhabitants of Northern Ireland (hereinafter called 'the area of benefit') without distinction of sex or of political religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the inhabitants.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

How the charity works: Advice/advocacy/information,Community development,Community enterprise,Cross-border/cross-community,Education/training,Gender,Human rights/equality,Relief of poverty,Research/evaluation,Volunteer development,Youth development

Who the charity helps: Adult training,Asylum seekers/refugees,Ethnic minorities,Ex-offenders and prisoners,Interface communities,Men,Parents,Specific areas of deprivation,Travellers,Unemployed/low income,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£925,141	£893,532	£-877,986	4

Trustees

Name	Role	Appointed
Arthur Mckeown		
Mr Brendan Mackin		
Mr Joseph Bowers		
Mr Kevin Doherty		
Ms Anne Molloy		
Ms Kerry Fleck		
Ms Mary Gray		

Northern Ireland Trade Union Educational & Social Centre Ltd

Northern Ireland - Charity number 103294

Accounts

REGISTERED COMPANY NUMBER: NI018888 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC103294

GROUP REPORT OF THE TRUSTEES AND
CONSOLIDATED FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2024 FOR
NORTHERN IRELAND TRADE UNION
EDUCATIONAL & SOCIAL CENTRE LIMITED

McAlee Jackson Ltd
Chartered Accountants & Statutory Auditors
Arthur House
41 Arthur Street
BELFAST
BT1 4GB

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
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FOR THE YEAR ENDED 31 DECEMBER 2024

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NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI018888 (Northern Ireland)

Registered Charity number

NIC103294

Registered office

45/47 Donegall Street
Belfast
Co Antrim
BT1 2FG

Trustees

J Bowers
B Mackin
K Doherty
M Gray
A Molloy
A McKeown
K Fleck

Company Secretary

B Mackin

Auditors

McAleer Jackson Ltd
Chartered Accountants & Statutory Auditors
Arthur House
41 Arthur Street
BELFAST BT1 4GB

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity and the group for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to:

- promote equality through supporting the participation and inclusion of all individuals, groups and communities;
- provide support, education and training, and facilities to the unemployed and other groups suffering from social and economic disadvantage; and
- be an innovative provider in effecting change towards a fair and inclusive society.

STRATEGIC REPORT

Achievement and performance

Review of activities

The Charity continued to focus on the delivery of programmes to support local communities in disadvantaged areas. The Charity works closely with its partners and funders, namely the Big Lottery Fund, Belfast City Council, IFI, Department of Foreign Affairs, The Dormant Access Fund, Department for Communities and others.

The Charity also continued to oversee the activities of affiliated social enterprises, providing guidance and support in respect of their activities.

The John Hewitt Bar continues to lease its premises in Belfast's Cathedral Quarter to a Brewery operated by a local co-operative hospitality business.

Access Skills Ireland Ltd continues to operate as an approved training provider, working throughout Ireland with State bodies and employers to re-skill and up-skill workers.

BDA (Property Projects) Limited continues to provide workspace and support facilities to small businesses at the Portview Trade Centre premises, maintaining the high rates of occupancy that have prevailed over recent years. During the year the business invested significantly in education and upskilling capacity for the benefit of the local business community.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

Investment policy and performance

The group's policy is to maximise total investment return from all of its assets whilst utilising these assets to deliver the company's principal charitable activities. The group has continued to invest in its related undertakings to reduce long term dependence upon grant funding and increase commercial trading revenue.

Financial review

Financial position

The financial results for the year are set out on pages 11 - 12 following with the accompanying notes to the financial statements.

Reserves policy

The reserves policy of the charity is set by the Management Committee and take the following into consideration:

- Holding sufficient reserves to support the designated funds which reflect the objects of NITU.
- Balancing the variable nature of the income received, and the longer-term commitments of the charity to its various stakeholders.
- Meeting those responsibilities of the Management Committee to the prudent management of NITU.
- The reserves will be held primarily as investments or in the form of tangible assets.
- The level of reserves will be reviewed annually as part of the budget and planning process. This actual policy paper and levels of reserve will be revisited as part of the planning cycle.
- Withdrawal of funds from the reserves whether on an occasional or on a regular basis will only be made as a result of a decision taken at a Management Committee Meeting.

The Trustees aim to maintain to sufficient free reserves in unrestricted, undesignated funds to bridge any funding gaps experienced by the charity, and to mitigate the risks and costs of unplanned closure of the organisation. The target level of funding to be held is £200,000. At the balance sheet date £238,518 of the charity's unrestricted funds after transfers were undesignated, which is at the targeted amount and an increase on prior year. The Trustees and the Management Committee are considering all options to secure and retain additional unrestricted funding for the forthcoming year.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

GROUP REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

Reserves policy (continued..)

The Trustees aim to hold sufficient designated funds to support social enterprise activity and to enable those enterprises to operate with autonomy. In addition, reserves are maintained within the Social Enterprise to provide a hedge against the loss of traditional project funding for the delivery of NITUs objectives, and to fund the Charity's capital and property maintenance plans. The Trustees are satisfied the designated funds remain adequate for the time being.

Future plans

The group plans to continue to develop innovative programmes for unemployed and disadvantaged individuals and groups. In addition, the Board actively seeks opportunities to develop social enterprise activities that support its objectives.

A key project under consideration by the Charity at present is the regeneration of parts of the Portview Trade Centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The company is registered as a company limited by guarantee.

The company is constituted under a Memorandum of Association dated 21 October 1985 and is registered as a charity with both the Charity Commission for Northern Ireland and HM Revenue & Customs.

Method of appointment or election of Directors

The oversight of the company and group is the responsibility of the management committee who are elected and co-opted under the terms of the Articles of Association. The management committee are Directors for the purposes of Company Law.

Organisational structure and decision making

The management committee is appointed by the company's members in accordance with the company's Memorandum and Articles of Association. The management are responsible for the governance of the company and group. Responsibility for the day to day operations of the company is delegated to the Directors and management team and performance is reviewed on a monthly basis.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Northern Ireland Trade Union Educational & Social Centre Limited for the purposes of company law) are responsible for preparing the Group Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that period. In preparing those financial statements, the trustees are required to

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

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable group's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

AUDITORS

The auditors, McAleer Jackson Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 26 September 2025 and signed on the board's behalf by:


.....

J BOWERS
Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

Opinion

We have audited the consolidated financial statements of Northern Ireland Trade Union Educational & Social Centre Limited (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 December 2024 which comprise the consolidated Statement of Financial Activities, consolidated Balance Sheet, company balance sheet, consolidated Cash Flow Statement and notes to the financial statements, including a summary of 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 the parent charity's affairs as at 31 December 2024 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the provisions available for smaller entities in the circumstances set out in Note 27 to the financial statements, 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 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 trustee with respect to going concern are described in the relevant sections of this report.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED (cont'd)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of director's 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 set out on Page 5, the trustees (who are also the directors of the charitable company for the purposes 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED (cont'd)

Responsibilities of trustees (cont'd)

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent 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 group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 a Report of the Auditors 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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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

We obtained an understanding of the legal and regulatory framework that the Parent Charity and Group operates in, focusing on provisions of those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Charities Act (NI) 2022, pensions and tax legislation, charity legislation together with 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 Parent Charity and Group's ability to operate or to avoid a material penalty. This included conditions of funding from various bodies.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED (cont'd)

Auditors' responsibilities for the audit of the financial statements (cont'd)

We tailored our response to those identified risks to include 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, and reviewing correspondence with HMRC and other regulatory bodies.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business, of which there were none.

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

- the nature of the industry and sector, control environment and business performance including the Parent Charity & Group's remuneration policies, and its internal and external performance targets;
- results of our enquiries of management and other key persons about the Parent Charity & Group's own identification and assessment of the risks of irregularities, including those that may occur either as a result of fraud or error, and matters we identified from our review of the Parent Charity & Group's policies, procedures and internal controls; and
- the matters discussed among the audit engagement team regarding potential indicators of fraud and where it might occur in the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

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 and regulations made under that Act. 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 auditors' 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 parent charitable company and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Barnett (Senior Statutory Auditor)
McAleer Jackson Ltd
Chartered Accountants & Statutory Auditors
Arthur House
41 Arthur Street
BELFAST BT1 4GB

Date: 26 September 2025

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	126,010	-	126,010	71,681
Charitable activities	5	-	236,413	236,413	172,483
Other trading activities	6	34,825	-	34,825	44,439
Investment income	7	519,997	-	519,997	593,953
Other grant income	8	7,896	-	7,896	7,896
Total		688,728	236,413	925,141	890,452
EXPENDITURE ON					
Other trading activities	9	63,302	-	63,302	121,819
Charitable activities	10	191,740	198,145	389,885	306,992
Governance	10	10,685	1,854	12,539	27,372
Investment activities	11	427,941	-	427,941	453,541
Foreign exchange on consolidation		(135)	-	(135)	(17)
Taxation		-	-	-	14,970
Total		693,533	199,999	893,532	924,677
NET INCOME/(EXPENDITURE)		(4,805)	36,414	31,609	(34,225)
Net gain/(loss) on Investments		(3,955)	-	(3,955)	14,434
Transfers between funds	25	39,220	(39,220)	-	-
Revaluation of property		-	-	-	130,498
Net movement in funds		30,460	(2,806)	27,654	110,707
RECONCILIATION OF FUNDS					
Total funds brought forward		2,956,052	46,645	3,002,697	2,891,990
TOTAL FUNDS CARRIED FORWARD	25	2,986,512	43,839	3,030,351	3,002,697

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

CONSOLIDATED BALANCE SHEET

AT 31 DECEMBER 2024

	Notes	2024 Total funds £	2023 Total funds £
FIXED ASSETS			
Intangible assets	15	-	-
Tangible assets	16	283,826	290,665
Investments	17	617,895	445,017
Investment property	18	<u>2,464,830</u>	<u>2,534,830</u>
		3,366,551	3,270,512
CURRENT ASSETS			
Stocks	19	-	-
Debtors	20	277,670	304,349
Cash at bank and in hand		<u>264,116</u>	<u>325,571</u>
		541,786	629,920
CREDITORS			
Amounts falling due within one year	21	<u>324,094</u>	<u>305,236</u>
NET CURRENT ASSETS		<u>217,692</u>	<u>324,684</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,584,243	3,595,196
CREDITORS			
Amounts falling due after more than one year	22	519,677	558,284
PROVISION FOR LIABILITIES	24	<u>34,215</u>	<u>34,215</u>
NET ASSETS		<u><u>3,030,351</u></u>	<u><u>3,002,697</u></u>
FUNDS	25		
Unrestricted funds		2,986,512	2,956,052
Restricted funds		<u>43,839</u>	<u>46,645</u>
TOTAL FUNDS		<u><u>3,030,351</u></u>	<u><u>3,002,697</u></u>

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
CONSOLIDATED BALANCE SHEET
AT 31 DECEMBER 2024 (cont'd)

The trustees acknowledge their responsibilities for:-

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 regarding small companies and s398 of the Companies Act 2006 regarding group accounts.

These financial statements have been audited under the requirements of Section 65 of the Charities Act (Northern Ireland) 2008.

The financial statements were approved by the Board of Trustees on 26 September 2025 and were signed on its behalf by:



.....
J BOWERS
Trustee



.....
B MACKIN
Trustee

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
COMPANY BALANCE SHEET
AT 31 DECEMBER 2024

		2024 Total funds		2023 Total funds	
	Notes	£	£	£	£
Investments					
Investments	17		250,002		250,002
Investment property	18		<u>603,948</u>		<u>603,948</u>
			853,950		853,950
 CURRENT ASSETS					
Debtors	20	204,790		186,493	
Cash at bank and in hand		<u>94,461</u>		<u>60,784</u>	
			299,251		247,277
 CREDITORS					
Amounts falling due within one year	21	<u>370,843</u>		<u>326,902</u>	
 NET CURRENT LIABILITIES					
			<u>(71,592)</u>		<u>(79,625)</u>
 NET ASSETS					
			<u>782,358</u>		<u>774,325</u>
 FUNDS					
Unrestricted funds	25		738,517		727,680
Restricted funds			<u>43,841</u>		<u>46,645</u>
 TOTAL FUNDS					
			<u>782,358</u>		<u>774,325</u>

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
COMPANY BALANCE SHEET
AT 31 DECEMBER 2024 (cont'd)

The financial statements have been prepared in accordance with Part 15 of the Companies Act 2006 regarding small companies.

The financial statements were approved and authorised by the Board of Trustees on 26 September 2025 and were signed on its behalf by:



.....
J BOWERS
Trustee



.....
B MACKIN
Trustee

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	2023
	Notes	£	£
Cash flows from operating activities:			
Cash used in operations	1	100,821	(101,583)
Interest paid		(15,773)	(15,919)
Fair value loss		<u>(3,955)</u>	<u>-</u>
Net cash provided by (used in) operating activities		<u>81,093</u>	<u>(117,502)</u>
Cash flows from investing activities:			
Purchase of listed investments		(58,250)	(39,384)
Proceeds from sale of listed investments		272,526	185,606
Loans granted in year		(391,109)	(52,512)
Purchase of tangible fixed assets		(1,628)	-
Purchase of investment property		-	(292,626)
Sale of investment property		70,000	-
Interest received		<u>189</u>	<u>186</u>
Net cash provided by (used in) investing activities		<u>(108,272)</u>	<u>(198,730)</u>
Cash flows from financing activities:			
Loan repayments in year		(28,093)	(25,722)
Capital grants received		<u>-</u>	<u>228,858</u>
Net cash provided by (used in) financing activities		<u>(28,093)</u>	<u>203,136</u>
Change in cash and cash equivalents in the reporting period		(55,272)	(113,096)
Cash and cash equivalents at the beginning of the reporting period	2	<u>248,200</u>	<u>361,296</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>192,928</u></u>	<u><u>248,200</u></u>

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	31,609	(19,791)
Adjustments for:		
Depreciation charges	8,467	8,688
Finance costs	15,773	15,919
Interest received	(189)	(186)
Revaluation loss / (gain)	3,955	(14,434)
Tax charge	-	14,970
(Increase)/decrease in debtors	26,679	(146,676)
Increase/(decrease) in creditors	<u>14,527</u>	<u>39,927</u>
Net cash provided by (used in) operating activities	<u>100,821</u>	<u>(101,583)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Cash at bank and in hand	264,116	325,571
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(71,188)</u>	<u>(77,371)</u>
Total cash and cash equivalents	<u>192,928</u>	<u>248,200</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL

& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 45/47 Donegall Street, Belfast, Co Antrim, BT1 2FG.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Critical accounting estimates and areas of judgement

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

The company makes estimates and assumptions concerning the future, which can involve a high degree of judgement or complexity. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

a) Market value of investment properties

Estimates are made in respect of the market value of investment properties. When assessing the market value of these assets, factors including current rent receivable and available data on current market yields and activity are considered.

b) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual value are reassessed annually. They are amended when necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets.

NORTHERN IRELAND TRADE UNION EDUCATIONAL

& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

3. ACCOUNTING POLICIES - continued

Going concern

The trustees have assessed, based on the anticipated activities of the charity and the group, that there are adequate resources in place to meet the on-going costs of the group for a minimum of 12 months from the date of signing of the financial statements. In coming to this conclusion, the trustees have assessed the entity's current financial arrangements and resources of the group as a whole and have obtained confirmation that financial support will be made available between fellow group companies, if required. For this reason the financial statements have been prepared on a going concern basis which presumes the realisation of assets and liabilities in the normal course of business.

Company status

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

The registered office is 45-47 Donegall Street, Belfast, BT1 2FG. The principal activity of the company is other social work activities without accommodation not elsewhere classified.

Basis of Consolidation

Northern Ireland Trade Union Educational and Social Centre Limited considers that where the organisation is the sole member of a company limited by guarantee, these entities should be treated as wholly owned subsidiaries by virtue of common control.

The parent charity has applied the exemption contained in section 408 of the Companies Act 2006 and has not presented its individual Statement of Financial Activity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

3. ACCOUNTING POLICIES - continued

Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% straight line
Plant & machinery	- 20% straight line
Fixtures, fittings & equipment	- 20% straight line

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provisions for impairment.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

It has not been depreciated.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit and loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Taxation

The charity is exempt from tax on income and gains falling within S505 of the Taxes Act 1988 or S252 of TCGA 1992 to the extent that these are applied to its charitable activities.

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period, as arising on its trading subsidiaries.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

3. ACCOUNTING POLICIES - continued

Taxation (continued..)

Current tax is recognised on taxable income or expenditure for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing differences.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transactional price. Any losses arising from impairment are recognised in the Consolidated Statement of Financial activities in other trading activities.

Other income

Other income is accounted for as it is received and credited to the profit and loss account.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

4. DONATIONS AND LEGACIES

	2024	2023
	£	£
Other income	<u>126,010</u>	<u>71,681</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Big Lottery Fund	Charitable activities	-	49,163
Belfast City Council	Charitable activities	83,581	70,889
CBPES	Charitable activities	26,024	25,510
Belfast Met	Charitable activities	-	5,824
Antrim & Newtownabbey Council	Charitable activities	3,930	3,930
The Dormant Accounts Fund	Charitable activities	12,938	-
IFI Funding	Charitable activities	102,936	17,167
ESOL	Charitable activities	1,800	-
IFI – PYDP	Charitable activities	<u>5,204</u>	-
		<u>236,413</u>	<u>172,483</u>

6. INCOME FROM OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Subsidiary trading activities	<u>34,825</u>	<u>44,439</u>

7. INVESTMENT INCOME

	2024	2023
	£	£
Rents and service charges received	508,632	578,598
Income from fixed assets investments	<u>11,365</u>	<u>15,355</u>
	<u>519,997</u>	<u>593,953</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

8. OTHER GRANT INCOME

	2024	2023
	£	£
Grant income	7,896	7,896
	<u>7,896</u>	<u>7,896</u>

9. COSTS OF OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Trading costs	49,342	105,900
Finance costs	13,960	15,919
	<u>63,302</u>	<u>121,819</u>

10. CHARITABLE ACTIVITIES COSTS

	2024	2023
	£	£
Charitable activities	389,885	306,992
Governance	12,539	27,372
	<u>402,424</u>	<u>334,364</u>

GOVERNANCE COSTS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Direct costs - Governance	<u>12,539</u>	<u>-</u>	<u>12,539</u>	<u>27,372</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

11. COSTS OF INVESTMENT ACTIVITIES

	2024	2023
	£	£
Property management costs	<u>427,941</u>	<u>453,541</u>

12. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	8,467	8,688
Audit fee	<u>9,610</u>	<u>8,900</u>
	<u>18,077</u>	<u>17,588</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

Trustees' expenses for the year amounted to £8,000 (2023: £9,600).

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

14. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	<u>234,597</u>	<u>243,108</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Support staff	<u>13</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

15. INTANGIBLE FIXED ASSETS

Group	Licence
	£
COST	
At 1 January 2024 and 31 December 2024	<u>58,195</u>
AMORTISATION	
At 1 January 2024	<u>58,195</u>
At 31 December 2024	<u>58,195</u>
NET BOOK VALUE	
At 31 December 2024	<u>-</u>
At 31 December 2023	<u>-</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

16. TANGIBLE FIXED ASSETS

Group

	Freehold property £	Plant & machinery £	Fixtures, fittings & equipment £	Totals £
COST				
At 1 January 2024	270,000	89,569	119,265	478,834
Additions	-	-	1,628	1,628
Reclassification/transfer	-	-	-	-
At 31 December 2024	<u>270,000</u>	<u>89,569</u>	<u>120,893</u>	<u>480,462</u>
DEPRECIATION				
At 1 January 2024	-	87,368	100,801	188,169
Charge for year	-	2,201	6,266	8,467
Reclassification/transfer	-	-	-	-
At 31 December 2024	<u>-</u>	<u>89,569</u>	<u>107,067</u>	<u>196,636</u>
NET BOOK VALUE				
At 31 December 2024	<u>270,000</u>	<u>-</u>	<u>13,826</u>	<u>283,826</u>
At 31 December 2023	<u>270,000</u>	<u>2,201</u>	<u>18,464</u>	<u>290,665</u>

Company

	Fixtures, fittings & equipment £
COST	
At 1 January 2024 and 31 December 2024	<u>61,213</u>
DEPRECIATION	
At 1 January 2024 and 31 December 2024	<u>61,213</u>
NET BOOK VALUE	
At 31 December 2024	<u>-</u>
At 31 December 2023	<u>-</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

17. FIXED ASSET INVESTMENTS

Group

	2024	2023
	£	£
Other investments	174,274	392,505
Other loans	<u>443,621</u>	<u>52,512</u>
	<u>617,895</u>	<u>445,017</u>

Additional information is as follows:

	Listed investments £
COST OR VALUATION	
At 1 January 2024	392,505
Additions	58,250
Valuation changes	(3,955)
Disposals	<u>(272,526)</u>
	<u>174,274</u>
NET BOOK VALUE	
At 31 December 2024	<u>174,274</u>
At 31 December 2023	<u>392,505</u>
	Other Loans £
At 1 January 2024	52,512
New in year	<u>391,109</u>
At 31 December 2024	<u>443,621</u>

Company

	2024	2023
	£	£
Shares	2	2
Capital contribution	<u>250,000</u>	<u>250,000</u>
	<u>250,002</u>	<u>250,002</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

17. FIXED ASSET INVESTMENTS – continued

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

B.D.A. (Property Projects) Limited

Registered office: Portview Trade Centre, 310 Newtownards Road, Belfast, BT1 1HE

Nature of business: Business support service activities

	%
Class of share:	holding
Ordinary shares	100

The following companies are limited by guarantee. Northern Ireland Trade Union Educational & Social Centre Limited is the sole member of each of the companies, and therefore exercises control.

Company name	Registered
- Community Training & Research Services Limited	Northern Ireland
- Access Skills Ireland Limited	Northern Ireland
- Access Skills Ireland CLG	Republic of Ireland
- Radius (N.I.) Limited	Northern Ireland
- Radius Training Limited	Republic of Ireland

18. INVESTMENT PROPERTY

Group

	£
MARKET VALUE	
At 1 January 2024	2,534,830
Additions	-
Disposals	(70,000)
At 31 December 2024	<u>2,464,830</u>
NET BOOK VALUE	
At 31 December 2024	<u>2,464,830</u>
At 31 December 2023	<u>2,534,830</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

18. INVESTMENT PROPERTY - continued

Company

	£	
MARKET VALUE		
At 1 January 2024 and 31 December 2024		<u>603,948</u>
NET BOOK VALUE		
At 31 December 2024		<u>603,948</u>
At 31 December 2023		<u>603,948</u>

2024 valuations were made by the directors of B.D.A. (Property Projects) Limited on an open market valuation for existing use basis.

19. STOCKS

Group

	2024	2023
	£	£
Stock	<u>-</u>	<u>-</u>

20. DEBTORS

Group

	2024	2023
	£	£
Trade debtors	82,509	114,100
Other debtors	186,375	181,744
Prepayments	<u>8,786</u>	<u>8,505</u>
	<u>277,670</u>	<u>304,349</u>

Company

	2024	2023
	£	£
Other debtors	95,888	61,703
Intercompany debtors	100,116	116,285
Prepayments	<u>8,786</u>	<u>8,505</u>
	<u>204,790</u>	<u>186,493</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

21. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group

	2024	2023
	£	£
Bank loans and overdrafts (see note 23)	97,656	105,021
Trade creditors	70,094	53,978
Taxation and social security	4,555	3,476
Other creditors	51,835	73,801
Accruals and deferred income	<u>99,954</u>	<u>68,960</u>
	<u><u>324,094</u></u>	<u><u>305,236</u></u>

Company

	2024	2023
	£	£
Bank loans and overdrafts (see note 23)	71,188	77,371
Other creditors	2,421	230
Intercompany creditors	207,591	183,600
Accruals and deferred income	<u>89,643</u>	<u>65,701</u>
	<u><u>370,843</u></u>	<u><u>326,902</u></u>

22. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Group

	2024	2023
	£	£
Bank loans (see note 23)	139,006	165,917
Other creditors	<u>380,671</u>	<u>392,367</u>
	<u><u>519,677</u></u>	<u><u>558,284</u></u>

23. SECURED DEBTS

The following secured debts are included within creditors:

	2024	2023
	£	£
Bank overdrafts	71,188	77,371
Bank loans	<u>165,474</u>	<u>193,567</u>
	<u><u>236,662</u></u>	<u><u>270,938</u></u>

The bank overdrafts are secured by an all monies debenture held giving a fixed and floating charge over the company assets. The bank loans are secured against assets of a subsidiary company.

NORTHERN IRELAND TRADE UNION EDUCATIONAL

& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

24. PROVISIONS

Group	Deferred tax £
Balance at 1 January 2024	34,215
Movement during year	<u>-</u>
Balance at 31 December 2024	<u><u>34,215</u></u>

25. MOVEMENT IN FUNDS

Group	At 1.1.2024 £	Net Movement £	Transfers £	Loss on invest- ments £	At 31.12.2024 £
Unrestricted funds					
Unrestricted funds	227,681	(28,383)	39,220	-	238,518
Designated Social Enterprise funds	2,228,371	23,578	-	(3,955)	2,247,994
Other Designated funds	500,000	-	-	-	500,000
	<u>2,956,052</u>	<u>(4,805)</u>	<u>39,220</u>	<u>(3,995)</u>	<u>2,986,512</u>
Restricted funds					
Belfast City Council	46,645	23,960	(41,472)	-	29,133
CBPES	-	16,552	-	-	16,552
IFI	-	(5,442)	5,442	-	-
Antrim & Newtownabbey Council	-	3,272	(3,272)	-	-
IFI Personal Youth Development Programme	-	(82)	82	-	-
ESOL	-	(1,846)	-	-	(1,846)
	<u>46,645</u>	<u>36,414</u>	<u>(39,220)</u>	<u>-</u>	<u>43,839</u>
TOTAL FUNDS	<u><u>3,002,697</u></u>	<u><u>31,609</u></u>	<u><u>-</u></u>	<u><u>(3,955)</u></u>	<u><u>3,030,351</u></u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

25. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

Group	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted fund	688,728	(693,533)	(4,805)
Restricted funds			
Belfast City Council	83,581	(59,621)	23,960
CBPES	26,025	(9,473)	16,552
IFI	102,935	(108,377)	5,442
Antrim & Newtownabbey Council	3,930	(658)	3,272
IFI – Personal Youth Development Programme	5,204	(5,286)	(82)
The Dormant Accounts Fund	12,938	(12,938)	-
ESOL	<u>1,800</u>	<u>(3,646)</u>	<u>(1,846)</u>
	236,413	(199,999)	(36,414)
	<u>925,141</u>	<u>(893,532)</u>	<u>31,609</u>
TOTAL FUNDS			

26. LEGAL STATUS

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

27. FRC ETHICAL STANDARD – PROVISIONS AVAILABLE FOR SMALLER ENTITIES

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

28. RELATED PARTY DISCLOSURES

The company has taken advantage of the exemption under FRS102 Section 33 'Related Party Disclosures' not to disclose transactions with its group undertakings.

29. CONTINGENT LIABILITIES

The group has received government grants relating to fixed assets which are being deferred over the life of the assets. The receipt of these monies is subject to conditions which if are not met may result in the grants being repayable by the group. The group expects to meet the conditions of the grants.

Northern Ireland Trade Union Educational & Social Centre Ltd

Northern Ireland - Charity number 103294

Accounts

REGISTERED COMPANY NUMBER: NI018888 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC103294

GROUP REPORT OF THE TRUSTEES AND
CONSOLIDATED FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2023 FOR
NORTHERN IRELAND TRADE UNION
EDUCATIONAL & SOCIAL CENTRE LIMITED

McAleer Jackson Ltd
Chartered Accountants & Statutory Auditors
Arthur House
41 Arthur Street
BELFAST
BT1 4GB

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
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FOR THE YEAR ENDED 31 DECEMBER 2023

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NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI018888 (Northern Ireland)

Registered Charity number

NIC103294

Registered office

45/47 Donegall Street
Belfast
Co Antrim
BT1 2FG

Trustees

J Bowers
B Mackin
K Doherty
M Gray
A Molloy
A McKeown
K Fleck

Company Secretary

B Mackin

Auditors

McAleer Jackson Ltd
Chartered Accountants & Statutory Auditors
Arthur House
41 Arthur Street
BELFAST BT1 4GB

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity and the group for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to:

- promote equality through supporting the participation and inclusion of all individuals, groups and communities;
- provide support, education and training, and facilities to the unemployed and other groups suffering from social and economic disadvantage;
- be an innovative provider in effecting change towards a fair and inclusive society.

STRATEGIC REPORT

Achievement and performance

Review of activities

The Charity continued to focus on the delivery of programmes to support local communities in disadvantaged areas. The Charity works closely with its partners and funders, namely the Big Lottery Fund, Belfast City Council, IFI, Department of Foreign Affairs, Advice NI, Department for Communities and others.

The Charity also continued to oversee the activities of affiliated social enterprises, providing guidance and support in respect of their activities.

The John Hewitt Bar continues to lease its premises in Belfast's Cathedral Quarter to a Brewery operated by a local co-operative and hospitality business.

Access Skills Ireland Ltd continues to operate as an approved training provider, working throughout Ireland with State bodies and employers to re-skill and up-skill workers.

BDA (Property Projects) Limited continues to provide workspace and support facilities to small businesses at the Portview Trade Centre premises, maintaining the high rates of occupancy that have prevailed over recent years. During the year the business invested significantly in education and upskilling capacity for the benefit of the local business community.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

Investment policy and performance

The group's policy is to maximise total investment return from all of its assets whilst utilising these assets to deliver the company's principal charitable activities. The group has continued to invest in its related undertakings to reduce long term dependence upon grant funding and increase commercial trading revenue.

Financial review

Financial position

The financial results for the year are set out on pages 11 - 12 following with the accompanying notes to the financial statements.

Reserves policy

The reserves of the charity are set by the Management Committee and take the following into consideration:

- Holding reserves for the designated funds which reflect the objects of NITU;
- Recommending reserve levels which balance the variable nature of the income received, and the longer-term commitments of the charity to its various shareholders.
- The responsibilities of the Management Committee to the prudent management of NITU;
- The reserves will be held primarily as investments or in the form of tangible assets;
- The level of reserves will be reviewed annually as part of the budget and planning process. This actual policy paper and levels of reserve will be revisited as part of the planning cycle.
- Withdrawal of funds from the reserves whether on an occasional or on a regular basis will only be made as a result of a decision taken at a Management Committee Meeting.

The Trustees aim to maintain to sufficient free reserves in unrestricted, undesignated funds to bridge any funding gaps experienced by the charity, and to mitigate the risks and costs of unplanned closure of the organisation. The target level of funding to be held is £200,000. At the balance sheet date £227,681 of the charity's unrestricted funds after transfers were undesignated, which is at the targeted amount and an increase on prior year. The Trustees and the Management Committee are considering all options to secure and retain additional unrestricted funding for the forthcoming year.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

Reserves policy (continued..)

The Trustees aim to hold sufficient designated funds to support social enterprise activity and to enable those enterprises to operate with autonomy. In addition reserves are maintained to provide a hedge against the loss of traditional project funding for the delivery of NITUs objectives, and to fund the Charity's capital and property maintenance plans to fund for the upkeep and renewal of premises and to plan and execute capital type projects. The Trustees are satisfied the designated funds remain adequate for the time being.

Future plans

The group plans to continue to develop innovative programmes for unemployed and disadvantaged individuals and groups. In addition, the Board actively seeks opportunities to develop social enterprise activities that support its objectives.

A key project under consideration by the Charity at present is the regeneration of parts of the Portview Trade Centre. In the short term the Trustees will also focus their attention to mitigating the impact of Covid-19 on the operations and programmes undertaken by the group, and to develop alternative service delivery methods to ensure the Charity's objectives can be achieved.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The company is registered as a company limited by guarantee.

The company is constituted under a Memorandum of Association dated 21 October 1985 and is registered as a charity with both the Charity Commission for Northern Ireland and HM Revenue & Customs.

Method of appointment or election of Directors

The oversight of the company and group is the responsibility of the management committee who are elected and co-opted under the terms of the Articles of Association. The management committee are Directors for the purposes of Company Law.

Organisational structure and decision making

The management committee is appointed by the company's members in accordance with the company's Memorandum and Articles of Association. The management are responsible for the governance of the company and group. Responsibility for the day to day operations of the company is delegated to the Directors and management team and performance is reviewed on a monthly basis.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Northern Ireland Trade Union Educational & Social Centre Limited for the purposes of company law) are responsible for preparing the Group Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that period. In preparing those financial statements, the trustees are required to

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

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable group's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

AUDITORS

The auditors, McAleer Jackson Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27 September 2024 and signed on the board's behalf by:



.....
J BOWERS
Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

Opinion

We have audited the consolidated financial statements of Northern Ireland Trade Union Educational & Social Centre Limited (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 December 2023 which comprise the consolidated Statement of Financial Activities, consolidated Balance Sheet, company balance sheet, consolidated Cash Flow Statement and notes to the financial statements, including a summary of 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 the parent charity's affairs as at 31 December 2023 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the provisions available for smaller entities in the circumstances set out in Note 27 to the financial statements, 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 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 trustee with respect to going concern are described in the relevant sections of this report.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED (cont'd)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of director's 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 set out on Page 5, the trustees (who are also the directors of the charitable company for the purposes 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED (cont'd)

Responsibilities of trustees (cont'd)

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent 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 group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 a Report of the Auditors 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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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

We obtained an understanding of the legal and regulatory framework that the Parent Charity & Group operates in, focusing on provisions of those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, pensions and tax legislation, charity legislation together with 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 Parent Charity & Group's ability to operate or to avoid a material penalty. This included conditions of funding from various bodies.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED (cont'd)

Auditors' responsibilities for the audit of the financial statements (cont'd)

We tailored our response to those identified risks to include 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, and reviewing correspondence with HMRC and other regulatory bodies.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business, of which there were none.


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

- the nature of the industry and sector, control environment and business performance including the Parent Charity & Group's remuneration policies, and its internal and external performance targets;
- results of our enquiries of management and other key persons about the Parent Charity & Group's own identification and assessment of the risks of irregularities, including those that may occur either as a result of fraud or error, and matters we identified from our review of the Parent Charity & Group's policies, procedures and internal controls; and
- the matters discussed among the audit engagement team regarding potential indicators of fraud and where it might occur in the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

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 and regulations made under that Act. 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 auditors' 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 parent charitable company and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Michael Barnett (Senior Statutory Auditor)
McAleeer Jackson Ltd
Chartered Accountants & Statutory Auditors
Arthur House
41 Arthur Street
BELFAST BT1 4GB

Date: 27 September 2024

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	71,681	-	71,681	105,019
Charitable activities	5	-	172,483	172,483	223,881
Other trading activities	6	44,439	-	44,439	315,699
Investment income	7	593,953	-	593,953	484,489
Other grant income	8	<u>7,896</u>	-	<u>7,896</u>	<u>82,819</u>
Total		717,969	172,483	890,452	1,211,907
EXPENDITURE ON					
Other trading activities	9	121,819	-	121,819	451,417
Charitable activities	10	112,288	194,704	306,992	297,352
Governance	10	12,650	14,722	27,372	25,947
Investment activities	11	453,541	-	453,541	611,170
Foreign exchange on consolidation		(17)	-	(17)	3,452
Taxation		<u>14,970</u>	-	<u>14,970</u>	<u>(23,989)</u>
Total		<u>715,251</u>	<u>209,426</u>	<u>924,677</u>	<u>1,365,349</u>
NET INCOME/(EXPENDITURE)		2,718	(36,943)	(34,225)	(153,442)
Net gain/(loss) on Investments		14,434	-	14,434	(83,418)
Transfers between funds	25	25,278	(25,278)	-	-
Revaluation of property		<u>130,498</u>	-	<u>130,498</u>	-
Net movement in funds		172,928	(62,221)	110,707	(236,860)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,783,124</u>	<u>108,866</u>	<u>2,891,990</u>	<u>3,128,850</u>
TOTAL FUNDS CARRIED FORWARD	25	<u><u>2,956,052</u></u>	<u><u>46,645</u></u>	<u><u>3,002,697</u></u>	<u><u>2,891,990</u></u>

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
CONSOLIDATED BALANCE SHEET
AT 31 DECEMBER 2023

		2023		2022	
		Total		Total	
		funds		funds	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	15		-		-
Tangible assets	16		290,665		558,376
Investments	17		445,017		524,293
Investment property	18		<u>2,534,830</u>		<u>1,852,683</u>
			3,270,512		2,935,352
CURRENT ASSETS					
Stocks	19		-		-
Debtors	20	304,349		157,673	
Cash at bank and in hand		<u>325,571</u>		<u>407,221</u>	
			629,920		564,894
CREDITORS					
Amounts falling due within one year	21	<u>305,236</u>		<u>396,825</u>	
			324,684		168,069
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES					
			3,595,196		3,103,421
CREDITORS					
Amounts falling due after more than one year	22		558,284		192,186
PROVISION FOR LIABILITIES	24		<u>34,215</u>		<u>19,245</u>
NET ASSETS			<u>3,002,697</u>		<u>2,891,990</u>
FUNDS					
Unrestricted funds	25		2,956,052		2,783,124
Restricted funds			<u>46,645</u>		<u>108,866</u>
TOTAL FUNDS			<u>3,002,697</u>		<u>2,891,990</u>

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
CONSOLIDATED BALANCE SHEET
AT 31 DECEMBER 2023 (cont'd)

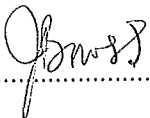
The trustees acknowledge their responsibilities for:-

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 regarding small companies and S398 of the Companies Act 2006 regarding group accounts.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees on 27 September 2024 and were signed on its behalf by:



J BOWERS
Trustee



B MACKIN
Trustee

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
COMPANY BALANCE SHEET
AT 31 DECEMBER 2023

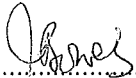
		2023 Total funds		2022 Total funds	
	Notes	£	£	£	£
Investments					
Investments	17		250,002		250,002
Investment property	18		603,948		603,948
			853,950		853,950
 CURRENT ASSETS					
Debtors	20	186,493		168,677	
Cash at bank and in hand		60,784		73,734	
		247,277		242,411	
 CREDITORS					
Amounts falling due within one year	21	326,902		257,039	
NET CURRENT ASSETS			(79,625)	(14,628)	
 NET ASSETS			774,325	839,322	
 FUNDS					
	25				
Unrestricted funds			727,680		730,456
Restricted funds			46,645		108,866
TOTAL FUNDS			774,325	839,322	

The notes form part of these financial statements

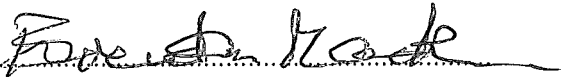
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
COMPANY BALANCE SHEET
AT 31 DECEMBER 2023 (cont'd)

The financial statements have been prepared in accordance with Part 15 of the Companies Act 2006 regarding small companies.

The financial statements were approved and authorised by the Board of Trustees on 27 September 2024 and were signed on its behalf by:



.....
J BOWERS
Trustee



.....
B MACKIN
Trustee

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

		2023	2022
	Notes	£	£
Cash flows from operating activities:			
Cash used in operations	1	(101,583)	(222,379)
Interest paid		(15,919)	(8,471)
Tax paid		<u>-</u>	<u>-</u>
Net cash provided by (used in) operating activities		<u>(117,502)</u>	<u>(230,850)</u>
Cash flows from investing activities:			
Purchase of listed investments		(39,384)	(137,765)
Proceeds from sale of listed investments		185,606	108,843
Loans granted in year		(52,512)	-
Purchase of tangible fixed assets		-	(17,087)
Purchase of investment property		(292,626)	-
Interest received		<u>186</u>	<u>-</u>
Net cash provided by (used in) investing activities		<u>(198,730)</u>	<u>(46,009)</u>
Cash flows from financing activities:			
New loans in year		-	-
Loan repayments in year		(25,722)	(26,896)
Capital grants received		<u>228,858</u>	<u>-</u>
Net cash provided by (used in) financing activities		<u>203,136</u>	<u>(26,896)</u>
Change in cash and cash equivalents in the reporting period		(113,096)	(303,755)
Cash and cash equivalents at the beginning of the reporting period	2	<u>361,296</u>	<u>665,051</u>
Cash and cash equivalents at the end of the reporting period	2	<u>248,200</u>	<u>361,296</u>

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(19,791)	(236,860)
Adjustments for:		
Depreciation charges	8,688	13,949
(Profit)/Loss on disposal of investments	-	230
Finance costs	15,919	8,471
Interest received	(186)	-
Revaluation loss / (gain)	(14,434)	83,418
Tax charge	14,970	(23,989)
(Increase)/decrease in stocks	-	6,359
(Increase)decrease in debtors	(146,676)	1,610
Increase/(decrease) in creditors	<u>39,927</u>	<u>(75,567)</u>
Net cash provided by (used in) operating activities	<u>(101,583)</u>	<u>(222,379)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash at bank and in hand	325,571	407,221
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(77,371)</u>	<u>(45,925)</u>
Total cash and cash equivalents	<u>248,200</u>	<u>361,296</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL

& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 45/47 Donegall Street, Belfast, Co Antrim, BT1 2FG.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Critical accounting estimates and areas of judgement

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

The company makes estimates and assumptions concerning the future, which can involve a high degree of judgement or complexity. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

a) Market value of investment properties

Estimates are made in respect of the market value of investment properties. When assessing the market value of these assets, factors including current rent receivable and available data on current market yields and activity are considered.

b) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual value are reassessed annually. They are amended when necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

3. ACCOUNTING POLICIES - continued

Going concern

The trustees have assessed, based on the anticipated activities of the charity and the group, that there are adequate resources in place to meet the on-going costs of the group for a minimum of 12 months from the date of signing of the financial statements. In coming to this conclusion, the trustees have assessed the entity's current financial arrangements and resources of the group as a whole and have obtained confirmation that financial support will be made available between fellow group companies, if required. For this reason the financial statements have been prepared on a going concern basis which presumes the realisation of assets and liabilities in the normal course of business.

Company status

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

The registered office is 45-47 Donegall Street, Belfast, BT1 2FG. The principal activity of the company is other social work activities without accommodation not elsewhere classified.

Basis of Consolidation

Northern Ireland Trade Union Educational and Social Centre Limited considers that where the organisation is the sole member of a company limited by guarantee, these entities should be treated as wholly owned subsidiaries by virtue of common control.

The parent charity has applied the exemption contained in section 408 of the Companies Act 2006 and has not presented its individual Statement of Financial Activity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

3. ACCOUNTING POLICIES - continued

Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% straight line
Plant & machinery	- 20% straight line
Fixtures, fittings & equipment	- 20% straight line

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provisions for impairment.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

It has not been depreciated.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit and loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Taxation

The charity is exempt from tax on income and gains falling within S505 of the Taxes Act 1988 or S252 of TCGA 1992 to the extent that these are applied to its charitable activities.

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

3. ACCOUNTING POLICIES - continued

Taxation (continued..)

Current tax is recognised on taxable income or expenditure for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing differences.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transactional price. Any losses arising from impairment are recognised in the Consolidated Statement of Financial activities in other trading activities.

Other income

Other income is accounted for as it is received and credited to the profit and loss account.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

4. DONATIONS AND LEGACIES

	2023	2022
	£	£
Other income	<u>71,681</u>	<u>105,019</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
	Activity	
Big Lottery Fund	Charitable activities	90,853
Belfast City Council	Charitable activities	55,315
CBPES	Charitable activities	29,313
Belfast Met	Charitable activities	25,118
Department for Communities	Charitable activities	19,850
Co-Operation Ireland	Charitable activities	3,432
Antrim & Newtownabbey Council	Charitable activities	-
IFI Funding	Charitable activities	-
	<u>17,167</u>	<u>-</u>
	<u>172,483</u>	<u>223,881</u>

6. INCOME FROM OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Subsidiary trading activities	<u>44,439</u>	<u>315,699</u>

7. INVESTMENT INCOME

	2023	2022
	£	£
Rents and service charges received	578,598	474,723
Loss on disposal of listed investments	-	(230)
Income from fixed assets investments	<u>15,355</u>	<u>9,996</u>
	<u>593,953</u>	<u>484,489</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

8. OTHER GRANT INCOME

	2023	2022
	£	£
Grant income	7,896	-
Covid-19 supports	-	82,819
	<u>7,896</u>	<u>82,819</u>

9. COSTS OF OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Trading costs	105,900	442,946
Finance costs	<u>15,919</u>	<u>8,471</u>
	<u>121,819</u>	<u>451,417</u>

10. CHARITABLE ACTIVITIES COSTS

	2023	2022
	£	£
Charitable activities	306,992	297,352
Governance	<u>27,372</u>	<u>25,947</u>
	<u>334,364</u>	<u>323,299</u>

GOVERNANCE COSTS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Direct costs - Governance	<u>12,650</u>	<u>14,722</u>	<u>27,372</u>	<u>25,947</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

11. COSTS OF INVESTMENT ACTIVITIES

	2023	2022
	£	£
Property management costs	<u>453,541</u>	<u>611,170</u>

12. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	8,688	13,949
Audit fee	<u>8,900</u>	<u>3,780</u>
	<u>17,588</u>	<u>17,729</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

Trustees' expenses for the year amounted to £9,600 (2022: £8,800).

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

14. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	<u>243,108</u>	<u>367,923</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Support staff	<u>13</u>	<u>19</u>

No employees received emoluments in excess of £60,000.

15. INTANGIBLE FIXED ASSETS

Group	Licence
	£
COST	
At 1 January 2023 and 31 December 2023	<u>58,195</u>
AMORTISATION	
At 1 January 2023	<u>58,195</u>
At 31 December 2023	<u>58,195</u>
NET BOOK VALUE	
At 31 December 2023	<u>-</u>
At 31 December 2022	<u>-</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL

& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

16. TANGIBLE FIXED ASSETS

Group

	Freehold property £	Plant & machinery £	Fixtures, fittings & equipment £	Totals £
COST				
At 1 January 2023	659,521	89,569	119,265	868,355
Additions	-	-	-	-
Reclassification/transfer	<u>(389,521)</u>	<u>-</u>	<u>-</u>	<u>(389,521)</u>
At 31 December 2023	<u>270,000</u>	<u>89,569</u>	<u>119,265</u>	<u>478,834</u>
DEPRECIATION				
At 1 January 2023	130,498	84,620	94,861	309,979
Charge for year	-	2,748	5,940	8,688
Reclassification/transfer	<u>(130,498)</u>	<u>-</u>	<u>-</u>	<u>(130,498)</u>
At 31 December 2023	<u>-</u>	<u>87,368</u>	<u>100,801</u>	<u>188,169</u>
NET BOOK VALUE				
At 31 December 2023	<u>270,000</u>	<u>2,201</u>	<u>18,464</u>	<u>290,665</u>
At 31 December 2022	<u>529,023</u>	<u>4,949</u>	<u>24,404</u>	<u>558,376</u>

Company

	Fixtures, fittings & equipment £
COST	
At 1 January 2023 and 31 December 2023	<u>61,213</u>
DEPRECIATION	
At 1 January 2023 and 31 December 2023	<u>61,213</u>
NET BOOK VALUE	
At 31 December 2023	<u>-</u>
At 31 December 2022	<u>-</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL

& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

17. FIXED ASSET INVESTMENTS

Group	2023	2022
	£	£
Other investments	392,505	524,293
Other loans	<u>52,512</u>	<u>-</u>
	<u>445,017</u>	<u>524,293</u>

Additional information is as follows:

	Listed investments £
COST OR VALUATION	
At 1 January 2023	524,293
Additions	39,384
Valuation changes	14,434
Disposals	<u>(185,606)</u>
	<u>392,505</u>
NET BOOK VALUE	
At 31 December 2023	<u>392,505</u>
At 31 December 2022	<u>524,293</u>
	Other Loans £
New in year	<u>52,512</u>
At 31 December 2023	<u>52,512</u>

Company	2023	2022
	£	£
Shares	2	2
Capital contribution	<u>250,000</u>	<u>250,000</u>
	<u>250,002</u>	<u>250,002</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL

& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

17. FIXED ASSET INVESTMENTS – continued

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

B.D.A. (Property Projects) Limited

Registered office: Portview Trade Centre, 310 Newtownards Road, Belfast, BT1 1HE
Nature of business: Business support service activities

Class of share:	%
Ordinary shares	holding 100

The following companies are limited by guarantee. Northern Ireland Trade Union Educational & Social Centre Limited is the sole member of each of the companies, and therefore exercises control.

Company name	Registered
- Community Training & Research Services Limited	Northern Ireland
- Access Skills Ireland Limited	Northern Ireland
- Access Skills Ireland CLG	Republic of Ireland
- Radius (N.I.) Limited	Northern Ireland
- Radius Training Limited	Republic of Ireland

18. INVESTMENT PROPERTY

Group

MARKET VALUE

At 1 January 2023	£
Additions	1,852,683
Reclassification/transfer	292,626
At 31 December 2023	<u>389,521</u> <u>2,534,830</u>

NET BOOK VALUE

At 31 December 2023	<u>2,534,830</u>
At 31 December 2022	<u>1,852,683</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

18. INVESTMENT PROPERTY - continued

Company

	£	
MARKET VALUE		
At 1 January 2023 and 31 December 2023		<u>603,948</u>
NET BOOK VALUE		
At 31 December 2023		<u>603,948</u>
At 31 December 2022		<u>603,948</u>

19. STOCKS

Group

	2023	2022
	£	£
Stock	<u>-</u>	<u>-</u>

20. DEBTORS

Group

	2023	2022
	£	£
Trade debtors	114,100	81,600
Other debtors	181,744	55,432
Prepayments	<u>8,505</u>	<u>20,641</u>
	<u>304,349</u>	<u>157,673</u>

Company

	2023	2022
	£	£
Other debtors	61,703	44,960
Intercompany debtors	116,285	116,839
Prepayments	<u>8,505</u>	<u>6,878</u>
	<u>186,493</u>	<u>168,677</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

21. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	2023	2022
	£	£
Bank loans and overdrafts (see note 23)	105,021	73,028
Trade creditors	53,978	70,894
Taxation and social security	3,476	2,015
Other creditors	73,801	47,093
Accruals and deferred income	<u>68,960</u>	<u>203,795</u>
	<u>305,236</u>	<u>396,825</u>
Company	2023	2022
	£	£
Bank loans and overdrafts (see note 23)	77,371	45,925
Other creditors	230	537
Intercompany creditors	183,600	180,000
Accruals and deferred income	<u>65,701</u>	<u>30,577</u>
	<u>326,902</u>	<u>257,039</u>

22. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Group	2023	2022
	£	£
Bank loans (see note 23)	165,917	192,186
Other creditors	<u>392,367</u>	<u>-</u>
	<u>558,284</u>	<u>192,186</u>

23. SECURED DEBTS

The following secured debts are included within creditors:

	2023	2022
	£	£
Bank overdrafts	77,371	45,925
Bank loans	<u>193,567</u>	<u>219,289</u>
	<u>270,938</u>	<u>265,214</u>

The bank overdrafts are secured by an all monies debenture held giving a fixed and floating charge over the company assets. The bank loans are secured against assets of a subsidiary company.

NORTHERN IRELAND TRADE UNION EDUCATIONAL

& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

24. PROVISIONS

Group	Deferred tax £
Balance at 1 January 2023	19,245
Movement during year	<u>14,970</u>
Balance at 31 December 2023	<u>34,215</u>

25. MOVEMENT IN FUNDS

Group	At 1.1.2023 £	Net Movement £	Transfers £	Gain on invest- ments £	Revaluations	At 31.12.2023 £
Unrestricted funds						
Unrestricted funds	30,456	(28,053)	225,278	-		227,681
Designated Social Enterprise funds	2,052,668	30,771	-	14,434	130,498	2,228,371
Other Designated funds	700,000	-	(200,000)	-		500,000
	<u>2,783,124</u>	<u>2,718</u>	<u>25,278</u>	<u>14,434</u>	<u>130,498</u>	<u>2,956,052</u>
Restricted funds						
Big Lottery Fund	32,093	(40,543)	8,450	-		-
Belfast City Council	62,146	(1,796)	(13,705)	-		46,645
CBPES	14,627	4,282	(18,909)	-		-
IFI	-	(1,122)	1,122	-		-
Antrim & Newtownabbey Council	-	2,236	(2,236)	-		-
	<u>108,866</u>	<u>(36,943)</u>	<u>(25,278)</u>	<u>-</u>	<u>-</u>	<u>46,645</u>
TOTAL FUNDS	<u>2,891,990</u>	<u>(34,225)</u>	<u>-</u>	<u>14,434</u>	<u>130,498</u>	<u>3,002,697</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

25. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

Group	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted fund	717,969	(715,251)	2,718
Restricted funds			
Big Lottery Fund	49,162	(89,705)	(40,543)
Belfast City Council	70,890	(72,686)	(1,796)
CBPES	25,510	(21,228)	4,282
Belfast Met	5,824	(5,824)	-
IFI	17,167	(18,289)	(1,122)
Antrim & Newtownabbey Council	<u>3,930</u>	<u>(1,694)</u>	<u>2,236</u>
	172,483	(209,426)	(36,943)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>890,452</u>	<u>(924,677)</u>	<u>(34,225)</u>

26. LEGAL STATUS

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

27. FRC ETHICAL STANDARD – PROVISIONS AVAILABLE FOR SMALLER ENTITIES

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont'd)

28. RELATED PARTY DISCLOSURES

The company has taken advantage of the exemption under FRS102 Section 33 'Related Party Disclosures' not to disclose transactions with its group undertakings.

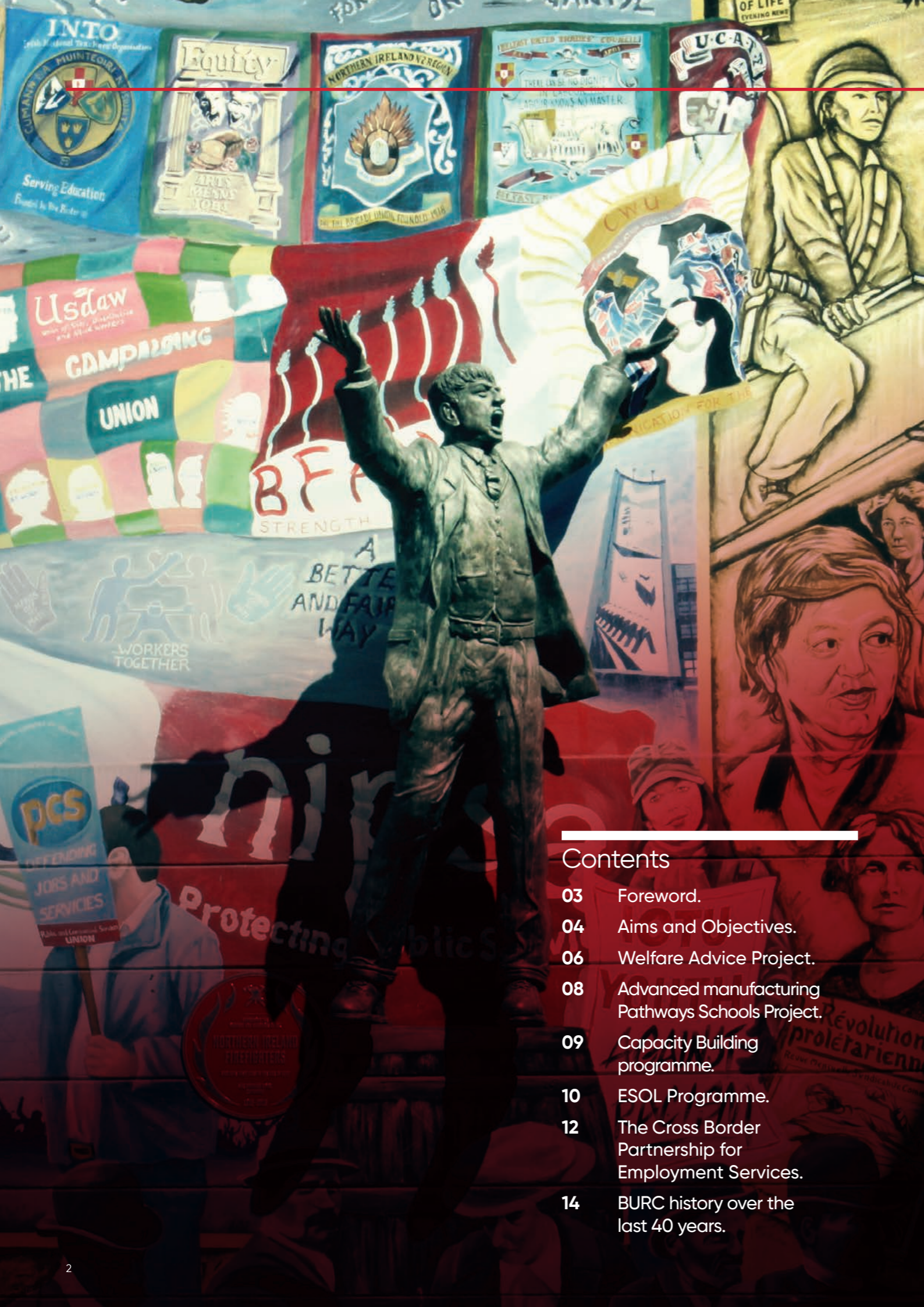
29. CONTINGENT LIABILITIES

The group has received government grants relating to fixed assets which are being deferred over the life of the assets. The receipt of these monies is subject to conditions which if are not met may result in the grants being repayable by the group. The group expects to meet the conditions of the grants.

Northern Ireland Trade Union Educational & Social Centre Ltd

Northern Ireland - Charity number 103294

Annual report



03

Foreword

The previous year has been marked by significant political and social challenges, internationally, nationally and locally. Economic pressures, political instability, and social unrest have led to a rise in the popularity of far-right politics in Europe.

Nationally and Locally: increasing economic pressures; healthcare reform; environmental concerns and Migration were all issues facing Government. With the continued cost of living crisis, high inflation and austerity, impacting particularly on lower income households. Food banks reported record levels of demand, and there were widespread protests calling for government action to address these issues. In Northern Ireland, the situation was exacerbated by political instability, which hampered effective policy responses.

Labour won a majority in May elections, with a focus on decreasing inequality and increased investment, thereby ending the conservative majority for the last 14 years.

Nationally, the National Health Service (NHS) remained under significant pressure, with long waiting times and staff shortages affecting service delivery. Strikes by healthcare workers, demanding better pay and working conditions, became more frequent. In Northern Ireland, the health service faced similar challenges,

There has been a significant increase in protests against the government with a focus on the economy, climate change, and healthcare.

Northern Ireland has continued to face a significant housing shortage, rising property prices and Rent and the shortage of available homes. The lack of affordable housing options has forced some families into temporary accommodations or overcrowded conditions, which have long-term implications for health and well-being.

Social housing remains a critical component of Northern Ireland's housing sector, yet it is plagued by chronic underinvestment. The political instability in Northern Ireland, particularly the impasse in the power-sharing government, has hindered effective policy-making and investment in social housing.

The welfare system in NI continues to face significant challenges and changes; overall, while the welfare system provides essential support, it is under pressure to adapt to the evolving needs of its claimants, particularly in light of economic challenges and social inequalities.

NI has one of the highest rates of poverty in the UK, with significant disparities affecting children and working families. The welfare system is crucial in providing a safety net, but we need the government to better address the significant issues claimants are facing.

According to information provided to the board of the Education Authority (EA). Half of Northern Ireland's schools were already in financial deficit by the end of March 2024. The EA board has been told that "if no further funding was allocated to schools in year, this figure would rise to 80%". Education faced a number of cuts to schemes to support schools and pupils in 2023, many of which are unlikely to be restored.

Just a few weeks before the evolved government in Northern Ireland was restored, after a 2 year hiatus, more than 100,000 public sector workers in Northern Ireland staged a mass walkout. Nurses, Teachers, transport workers and civil servants took part in the action, as they had not received a pay rise in the previous couple of years. Northern Ireland's Health and Social care staff remain the lowest paid in the UK.

In the middle of 2024 Immigration and it's attendant issues came under the spotlight. Far right protests emerged across major cities in the UK and Belfast did not escape. The opposition was to diversity and multiculturalism and across the UK migrant owned business' were attacked and people of colour were targeted. Despite the myth of "uncontrolled immigration", Northern Ireland has low rates of immigration and remains mainly white and Christian according to recent Census figures. Data from the Home Office shows that a total of 2,248 asylum seekers were in receipt of support in Northern Ireland as of March 31, 2024.

What drives people to extremist actions and what the far Right thrive on is inequality, poverty, the collapse of the health system and, most of all, housing. Migrants and refugees are affected by these issues as well. Anger was focused on the wrong group. The conditions which led to the listed issues are a result of lack of funding, lack of Policy, systemic failings going back years and a feeling of dissatisfaction within communities who feel neglected and forgotten by the Government systems

BURC would like to take this opportunity to thank those who support our work: The National Lottery Community Fund; European funders; Belfast City Council; IFI (International Fund for Ireland) & CBPES (Cross Border Partnership for Employment services) the volunteer's staff and committee for their tireless work and many others who help us create opportunities and resources.

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aims+ Objectives

WHO WE ARE

The Belfast Unemployed Resource Centre (BURC) was set up in September 1984 and the premises were opened in 1985.

The Northern Ireland Trade Union Education & Social Centre (NITU) is a charitable organisation operating as Belfast Unemployed Resource Centre (BURC) whose aims and objectives are to provide support, education/ training and facilities to the unemployed and other groups suffering from social and economic disadvantage.

VISION

NITU/BURC aims to be recognised as an innovative provider in effecting change towards a fair and inclusive society.

PURPOSE

To promote equality, through supporting the participation and inclusion of all individuals, groups and communities.

VALUES

The core values of the organisation are to deliver sustainable activities and services, through a flexible creative approach based on partnership, networking, accountability and leadership.



06

Welfare Advice Service Highlights 2023-2024.



Welfare advice services in Northern Ireland are facing increasing pressure to maintain a high standard of support for clients amidst the ongoing cost of living crisis. As individuals and families grapple with financial challenges, exacerbated by rising costs and economic uncertainties, the demand for welfare advice and assistance has surged.

Service providers are tasked with navigating this delicate balance of meeting the escalating needs of vulnerable populations while managing limited resources and capacity constraints. The ability to deliver effective and timely support to those struggling financially has become paramount, highlighting the critical role that welfare advice services play in addressing the complex socio-economic issues facing communities in Northern Ireland.

Mental Health on the rise

In the current climate of uncertainty, individuals in Northern Ireland are facing unprecedented challenges, particularly in the realm of mental health and financial stability.

With mental health cases on the rise, many are grappling with heightened levels of stress, anxiety, and depression, exacerbated by the ongoing uncertainty and isolation brought about by the global pandemic.

Compounded by financial strain, individuals are finding it increasingly difficult to make ends meet, with earnings often falling short of covering necessities. This bleak reality paints a stark picture for those living in Northern Ireland, where the intersection of mental health struggles and financial hardship creates a daunting landscape for many individuals and families.

2023 – 2024 Achievements:

- 301 Benefit Enquiries
- 84 Other Enquiries
- 47 Debt Enquiries
- 22 Housing Related Enquiries
- 07 Health Related Enquiries
- 07 Employment Related Enquiries

Total Amount Generated
£642,774.77



What are people saying about the Welfare Advice Service?



The Welfare Advice Service has received praise as we continue to provide dedicated support and assistance to clients facing unemployment and navigating the welfare system. People have commended the centre for its knowledgeable and compassionate staff who provide valuable guidance on benefits, housing issues, and financial support. Clients have expressed gratitude for the personalised and thorough advice offered; helping them access the resources, they need to improve their circumstances. The centre's commitment to empowering individuals and advocating for their rights has been widely recognised, making it a trusted and invaluable resource for those in need in the Belfast community.

Funding

On behalf of the Belfast Unemployed Resource Centre and our clients, we would like to express our heartfelt gratitude



Supported by
Belfast City Council

for the funding you provide that enables us to continue offering vital welfare advice services to those in need. Your support plays a crucial role in helping us empower individuals facing unemployment and financial challenges to navigate the complexities of the welfare system and access the assistance they require. Your commitment to our organisation allows us to make a meaningful difference in the lives of our clients, and we are truly thankful for your ongoing partnership. Thank you for your dedication to supporting our community and helping us fulfil our mission.

What are the priorities for the year ahead?

We will be focusing on addressing the evolving needs of vulnerable populations in the year ahead. This includes providing tailored support for individuals impacted by changes in welfare policies, ensuring access to accurate and up-to-date information on benefits and entitlements, advocating for social justice and equality in welfare provision, and promoting financial literacy and empowerment among our clients. Collaborating with community organisations, government agencies, and other stakeholders will be crucial in delivering holistic and person-centred welfare advice services that prioritise the well-being and rights of individuals in Northern Ireland. Continuous training and development for advisors to stay informed on policy changes and best practices will also be essential in delivering high-quality and effective support to those in need.

Vision of BURC Advice Service

Our advice service aims to empower individuals to make informed decisions, navigate complex systems, and access their rights and entitlements.

We strive to promote social justice, equality, and advocate for the marginalised and vulnerable.



Case Study

We have a client who has agreed for their story to be shared with you, this individual is in their mid-forties, and they were homeless, with no family support and a drug and alcohol addiction for many years.

This individual was referred on to us to provide welfare advice and at the first appointment, the individual was quite angry saying that no one ever helps them and they were tired of repeating themselves. This individual was engaged with other agencies and I guess they had got to the point in their life when they had, enough. We worked with them, phoning them to check in with them, encouraging them and ensuring there was support from a social worker on the day of their assessments. This person never responded well to anyone in authority, most likely from previous events and trauma.

We persevered, even when the individual got angry through frustration and stuck with it, working closely with their social worker we managed to get them on Universal Credit, in receipt of Limited Capability for Work Related Activity, once this was secured accommodation was next. Now the Northern Ireland Housing Executive could be sure of receiving their rental costs and the individual's lifestyle was much more settled and less chaotic. To be honest their social worker was excellent and went above and beyond as well, slowly things started to fall in to place. This individual started attending the drug and alcohol addiction centre and fast forward two and a half years later; this person finally has a place to call their own. They have since been awarded Personal Independence Payments, the Enhanced Rate Daily Living component and the Enhanced Rate of Mobility and this has meant they can focus on their health, build family relationships and continue to stay drug and alcohol free.

Speaking to this individual recently, they have since started grief counselling to deal with past trauma that started their drug and alcohol addiction and are finally looking forward in life and making plans and not having to sit on the streets of Belfast, asking strangers for money to survive each day. This is one case, we have many like this, we also have other cases whereby an individual has never had to claim benefits before and does not know the first thing to do, we have families struggling, worried sick because their children are suffering. This is a normal day for us, but one that is so rewarding that it keeps you pushing forward for all of our clients to get justice and support in many different ways.

08

Advanced Manufacturing Pathways Schools Project.



BURC were provided with the opportunity to partner with Louth/ Meath Education and Training Board (LMETB) to deliver a cross border schools initiative on Advanced Manufacturing. **LMETB had previously, successfully, delivered this programme, and we were able to pilot this on a cross border basis linking with Schools from Louth & Belfast.**

The Advanced Manufacturing Pathways Schools program was established with the aim of equipping students with practical skills and experiences essential for careers in the manufacturing industry. Funded through the International fund for Ireland grant application, the program addresses various objectives outlined to meet the demands of the manufacturing sector.

These objectives include:

- Developing practical skills such as robotics programming, cybersecurity, and 3D printing, which are in high demand in the industry.
- Enhancing problem-solving abilities through exposure to real-world manufacturing challenges.
- Fostering collaboration and teamwork through cross-border/community projects.
- Providing students with project management skills necessary for organizing and executing manufacturing projects.
- Familiarizing students with industry standards and practices.
- Exploring diverse career paths within advanced manufacturing.
- Facilitating networking opportunities with industry professionals.
- Boosting students' confidence and self-esteem through project completion.
- Bridging the gap between theoretical knowledge and real-world application.
- Increasing interest in STEM fields to address the skills gap in the manufacturing industry.



The eight participating Schools :

- Belfast**
- 1 - St Louise's college
 - 2 - Dundonald High
 - 3 - Mercy College
 - 4 - Boys Model

- Louth**
- 5 - Scoil Uí Mhuirí
 - 6 - Coláiste Chú Chulainn
 - 7 - O'Fiaich College
 - 8 - Bush Post Primary School



We are pleased to announce, that we were successful in gaining funding from the International Fund for Ireland, to deliver the programme, to a new cohort and include four new Schools in the programme.

09

Capacity Building programme.

Belfast City Council have funded BURC to deliver Capacity Training to local and new communities.

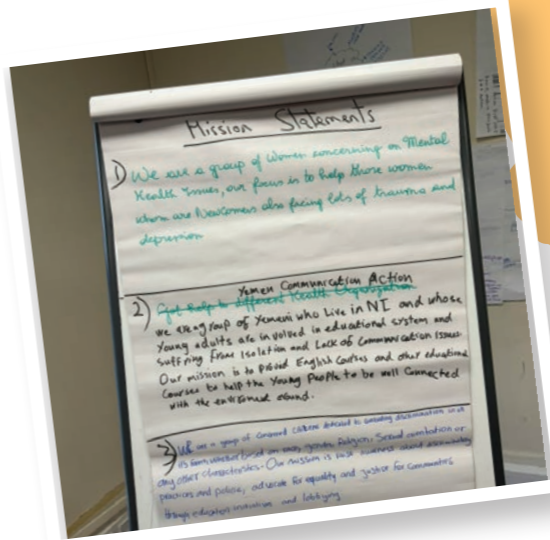


Training includes:

- **Community Leadership Training**
Bespoke training to support communities to advocate for themselves and others.
- **Train the Trainer**
Community Leadership - to leave skills within communities beyond the length of the programme. Also the leadership course will be able to be delivered in any language, thereby speeding up integration.
- **Workshops**
Bespoke workshops delivered on a number of topics, identified by local communities according to their needs.

These include:

- North Belfast:** Cliftonville over the Wall Cross Community Women's group
- South Belfast:** HAPANI (Horn of Africa People's Aid)
- East Belfast:** Ledley Hall - Pitt Park
- West Belfast:** Suffolk Events Circle



10

ESOL (ENGLISH FOR SPEAKERS OF OTHER LANGUAGES).

Empowering adult refugees and asylum seekers in Belfast and beyond by supporting the development of their English Language to support integration and employability.

Artificial Intelligence Integration

AI has significantly influenced our activities, starting with Arthur McKeown and Claudia Belloni's presentation at the National Adult Literacy Agency (NALA) ESOL Conference in May 2023.



Online ESOL Classes

Our free online ESOL classes continue to thrive, with an average of 130 to 150 learners registered per each of our 8-week modules. We cater to over 25 nationalities, with learners geographically dispersed in different countries.

Our fantastic Team of Volunteer Tutors teach five different courses:

- Absolute Beginners**
- Advanced Beginners**
- Progressors**
- Advanced Progressors**
- Conversation**

At our centre, we actively encourage learners to advance to higher levels when they demonstrate readiness. At the end of each module, our dedicated Tutors assess each learner's situation on an individual basis, taking into account factors such as attendance and active participation. This personalised approach ensures that decisions regarding progression are made with careful consideration and tailored to each learner's needs

Additionally, our inaugural survey of learner satisfaction yielded encouraging results. It marked the first instance of feedback collection since our courses moved online, and the responses underscored a high level of satisfaction and effectiveness regarding our courses.

The survey can be viewed at the following link:
https://www.surveymonkey.com/stories/SM-rmL2cDvnW0K2bKhW0_2BSf2w_3D_3D/

Khaled Zalitou, one of our learners from Syria, shares his remarkable journey with Belfast Unemployed Resource Centre (BURC) ESOL courses. His narrative showcases the profound impact of BURC's Tutors and ESOL Programme on his language proficiency, cultural understanding, and career aspirations.

MY BURC STORY

I joined online classes more than two years ago as I had not learnt English before I came to Belfast. The thing that distinguishes these lessons is that they are vital and useful in many areas, for example in my daily life were I need English to communicate on the street, on public transport, in the hospital and many other different situations. The most important aspect that distinguishes BURC is the teaching staff. I have found them from the start to be kind, professional, helpful, encouraging and they have given me the confidence to improve my spoken English. They have great patience and care with students of different levels.

Another benefit of the BURC classes is that I have learnt many details about life and culture for the local people in Northern Ireland. We have been introduced to the human heritage, history of this part of the world through idioms and slang of this kind people. As a result I now have a "wee" knowledge of the local "craic" and flavour of their language.

This year I joined the BURC advanced class and I continue also with the conversation class. These classes gave me the confidence to embark on a translator course, which I finished with merit. I'm now working as interpreter for two languages, Arabic my mother tongue and Russian which I am fluent in.

My wish for the future is that BURC will continue working to support new comers to Northern Ireland. It is most important that people are given the opportunity and confidence to start their new life as I did with the amazing help from BURC. My two daughters hope to join me in Northern Ireland, I will highly recommend that they study with BURC.

On behalf of all my fellow students from all around the world, thank you to the wonderful staff at BURC, we will always be indebted to you.



Face-to-Face ESOL Classes

We initiated face-to-face classes in collaboration with Antrim & Newtownabbey County Council, Since August 2023, five courses have been provided for adult refugees and asylum seekers, with over 60 successful completions. A celebration event was hosted at Antrim Library on April 26, 2024.

Volunteer Induction Training: Train the Trainer Programme

Drawing from our extensive expertise in training Volunteer ESOL Tutors, BURC has developed a comprehensive training course aimed at empowering ESOL practitioners within the community to effectively plan and deliver ESOL classes in their local areas. In March 2024, the course was successfully conducted both online and face-to-face in Carrickfergus, providing participants with versatile learning opportunities to enhance their teaching skills and community engagement.

Organisational Memberships and Contributions

We remain active members of NATECLA and NALA, and have joined AONTAS.

Committee participation includes NATECLA Island of Ireland (IOI), where we have attended various events and webinars.

Cavan and Monaghan Education and Training Board (CMETB)

Arthur McKeown, supported the development of methodologies for QQI ESOL Levels 1 and 2 Special Purpose Awards, with course material launched in Cavan on June 4th.

ESOL Policy Development

Regular attendance by Arthur McKeown at a special interest group focused on ESOL policy for Northern Ireland, involving various stakeholders.

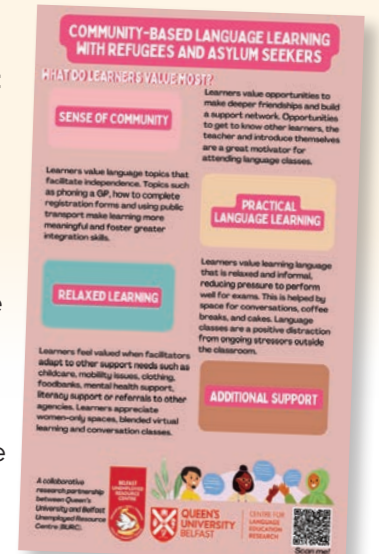
Expressing our heartfelt gratitude to our dedicated Volunteer Tutors with a festive Christmas lunch. Their unwavering commitment and hard work make a profound difference in our community and beyond.

Queen's University Belfast

The Belfast Unemployed Resource Centre partnered with Queen's University Belfast to offer a Collaborative PhD Scholarship funded by the Dept for the Economy. From 2021-2024, PhD student Bella Robinson conducted a comparative study of the impact of community-based language education initiatives for asylum seekers, refugees, and migrants.

Bella has a background of volunteering within refugee and asylum seeker communities, supporting women who have been trafficked to overcome barriers to integration and language learning in Belfast. Presenting some of the initial findings from the study, Bella noted that what learners value the most are a sense of community, a relaxed environment, and practical language learning opportunities. The research supervisory team included Aisling Cartmill (BURC), Arthur McKeown (BURC), Sarah Millar (QUB), and Aisling O'Boyle (QUB). Discussing the research findings and partnership.

Aisling O'Boyle, Director of the Centre for Language Education Research at Queen's University Belfast commented that "The community and voluntary sector in Northern Ireland, and beyond, have long provided non-formal language classes to meet the socially embedded communicative needs of refugees and asylum-seekers. This partnership model of research is essential to better understand and to evidence the kind of impact that community initiatives have on people's lives."



12

The Cross-Border Partnership for Employment Services. (CBPES)

The CBPES was established to help make things easier for those who wish to commute daily or weekly across the border to work. It does this by attempting to overcome at least some of the obstacles which people face.

In particular it provides pathways to the information required by people moving across the border, for example, jobseekers that need information on employment and training opportunities on both sides of the border, on taxation and the social security systems.

The Partnership also aims to assist employers by providing them with access to a larger pool of labour i.e. jobseekers living on both sides of the border. Advice is available to employers on a range of cross-border recruitment issues.

The Partnership covers all Northern Ireland and the border counties of Ireland (Louth, Cavan, Monaghan, Donegal, Sligo and Leitrim).

The Partnership is guided by a Steering Committee of up to 12 members nominated by the Partner Organisations and is supported by a full-time Co-ordinator. There is a network of specialist advisers on cross border issues, who are located in the Partner Organisations in 2025 the Department of Communities NI will be funding this project for three years, and after this time it will revert back to The Public Employment Services cross border.

BURC (Belfast Unemployed Resource Centre) as part of the partnership, provides English language support and job skills training to job seekers, cross border to keep a job, get a job or get a better job.

We have provided online English for Employability Language support to 162 Job seekers so far this year.

The project is intended to provide three significant benefits:

- Unlocking migrant capabilities, as people developed language skills that will enable them to contribute more to the local community where they live.
- Saving costs to public services.
- Promoting social cohesion.



13

North Belfast Friendship Club Everyone welcome!

The friendship club continues to meet at the Quaker Meeting House, Frederick Street, Belfast. This venue is easily accessible and provides a relaxing environment in which to welcome anyone from North Belfast to join us for free tea/ coffee and biscuits.

We encourage people to come along, have some conversation, play games, practice English & meet like minded people.

The Club meets every Tuesday evening from 6.00pm – 8.00pm.

The Club Members got involved in May Day Celebrations event this year, as volunteer attendants at the Family Fiesta event in Larkin Square.

The club was pleased to be part of the Solidarity Walk, to help raise funds for phone credit for refugees and Asylum seekers.



40TH ANNIVERSARY

Belfast Unemployed Resource Centre

The Belfast Unemployed Resource Centre (BURC) was established in 1984 during a period of significant social and economic upheaval in Northern Ireland high unemployment rates resulting from the decline in traditional industries like shipbuilding and textiles, exacerbated by the policies of the Thatcher government.

The founding of BURC was driven by the Northern Ireland Committee of the Irish Congress of Trade Unions (ICTU), along with the Workers' Educational Association and the Belfast Law Centre. The early 1980s were marked by widespread unemployment, particularly in working-class areas of Belfast, largely as a result of the industrial decline and the socio-political conflict known as "The Troubles."

Attention was drawn to an EU initiative to assist areas experiencing high unemployment, such as N.I. A Judgement call was made, that the Trade Union movement, which was an organisation dealing with significant redundancies at the time, should be involved. Those who believed this faced strong opposition, much to their surprise.

The issues was that some Trade Unionists felt that this was a job for community rather than Trade Unionists.

It was debated and by majority decision this position was defeated.

The Centre went on to identify and respond to issues, in areas of highest unemployment and social disadvantage and seek to provide skills development and employability pathways to help secure a future with more opportunities.

Our experience suggests that it was not inappropriate for Trade Unions to be involved. Our most recent experience significantly show an increase in trade unions and communities working together for example on wage inequality and employment itself.

Burc was an organisation which has formally been associated with both communities and the Trade union, successfully straddling both, which was the aim of the centre from the beginning.

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The establishment of the BURC was driven by the need to address the systemic issues faced by unemployed individuals in Belfast. The founders recognised that unemployment was not just an economic problem but also a social issue that led to increased poverty, social isolation, and mental health challenges. They sought to create a centre that would offer a range of services, including advice on welfare rights, job search assistance, and opportunities for education and training. The initiative was rooted in a strong belief in the importance of solidarity, community, and self-empowerment.

Early History and Growth

In its early years, the BURC operated in a climate of significant challenges. The ongoing conflict in Northern Ireland made it difficult to engage with all parts of the community, but the centre worked hard to be inclusive, offering its services to people from all backgrounds. The centre quickly became a hub for the unemployed, providing a safe space where they could access support and share experiences.

Throughout the late 1980s and into the 1990s, the centre expanded its services in response to the evolving needs of the unemployed. It began to offer more structured training programs, including IT skills and adult literacy education classes, recognising the changing demands of the job market. The centre also became more involved in advocacy, lobbying for better welfare provisions and fair employment practices.

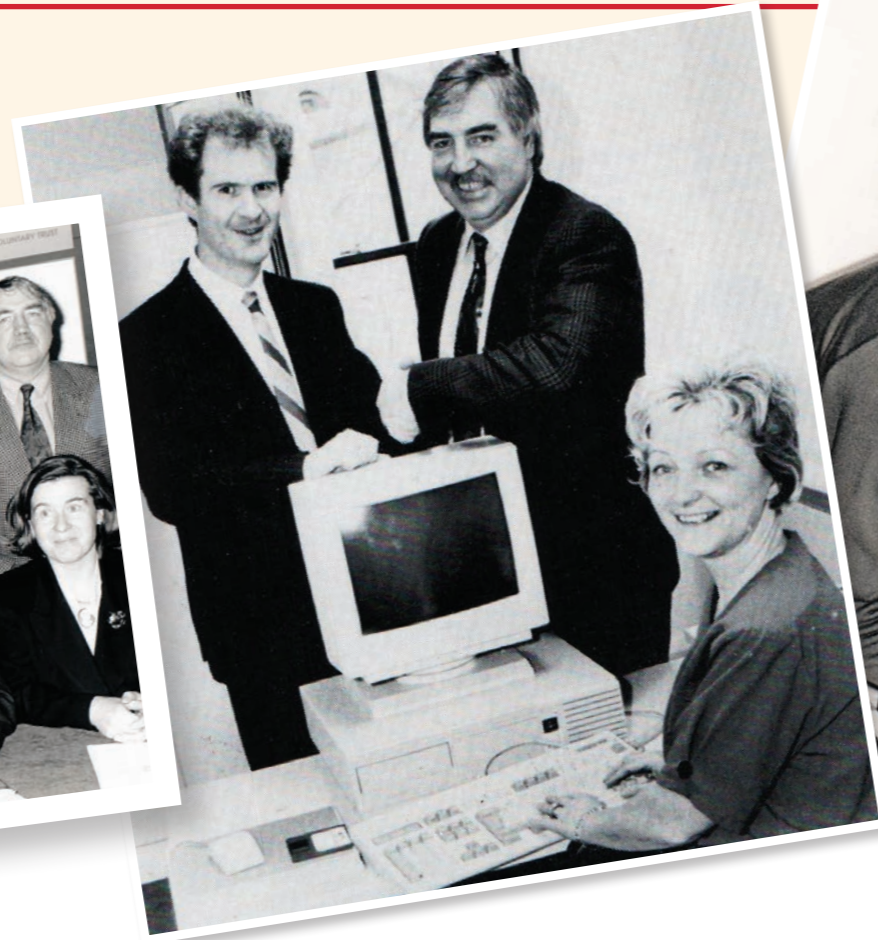
1984: Establishment of the BURC

In 1984 the Northern Ireland Committee of the Irish Congress of Trade Unions (NICTU) examined a range of initiatives which might be taken to highlight the plight of the unemployed and provide them with community support. A coordinator was appointed.

1985: Official Opening

The centre was formally opened by the poet John Hewitt, who was a key figure in Belfast's cultural life. His involvement lent significant visibility to the centre's mission.

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1986: Launch of Welfare Rights Advice Services

BURC launched its Welfare Rights Advice Services to help unemployed individuals navigate the complex welfare system, ensuring they received the benefits to which they were entitled.

1987: Acquisition of Premises

BURC secured ownership of its premises, providing a stable base from which to expand its services.

1988: Expansion of Educational Programs

Recognising the need for skills development, BURC began offering a range of educational and training programs, including literacy, numeracy, and vocational courses.

1990: Cross-Community and Cross Border Initiatives

In response to the sectarian divisions in Belfast, BURC launched cross-community initiatives aimed at bringing together people from different backgrounds to work on common issues related to unemployment and poverty, emphasising peacebuilding and social justice. Throughout the 90's, the International Fund for

Ireland, funded European and International projects. These supported young job seekers from Belfast, to experience work and life in other areas, these included: Chicago; Boston; Germany; Australian and Canada.

1991: Renovation of Building

The new renovated premises were officially opened by former Beirut hostage Brian Keenan on the 25th November 1991.

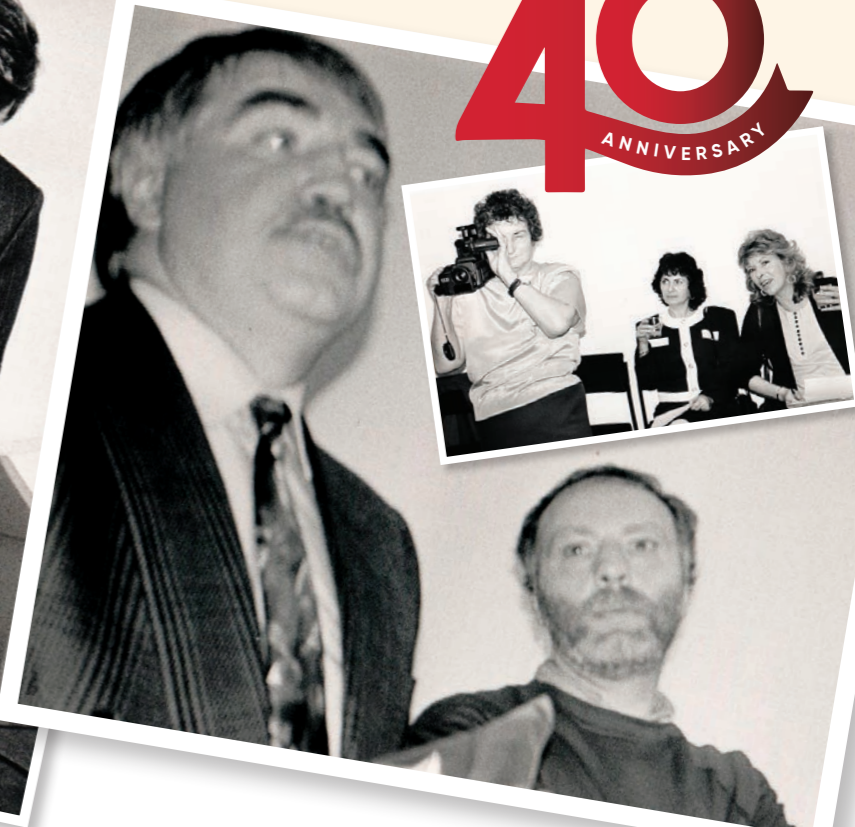
1994: Partnership with Trade Unions

BURC formalised its partnership with various trade unions, including the Irish Congress of Trade Unions (ICTU), to strengthen its advocacy efforts and provide more comprehensive support to the unemployed. Links with European Trade Unions were made throughout the European programmes.

1998: Good Friday Agreement and New Opportunities

The signing of the Good Friday Agreement marked a turning point in Northern Ireland, with a focus on peace and economic regeneration. BURC began exploring new opportunities to contribute to the peace process through employment and training initiatives.

17



40TH ANNIVERSARY

1999: Social Enterprise

The John Hewitt Bar, a social enterprise established by BURC, began operations. The bar was named after the poet and was set up to generate funds for the centre's activities, which was an innovative approach to sustaining its community services. This was the first Social enterprise Bar in Northern Ireland. The Centre has since set up a Training Social Enterprise, Access skills Ireland/ NI and are currently developing an English Language Social Enterprise.

2002: Launch of Mental Health Support Services

In response to the growing recognition of the link between unemployment and mental health issues, the BURC introduced mental health support services, including counselling and peer support groups.

2008: Economic Crisis and Increased Demand for Services

The global financial crisis led to a sharp increase in unemployment, particularly among young people. BURC responded by expanding its services to meet the growing demand. To advocate for stronger protections for the unemployed during this period of economic uncertainty.

2012: Commemoration of 25 Years of Service

BURC celebrated its 25th anniversary, reflecting on its achievements and setting goals for the future. The anniversary was marked by a series of events highlighting the centre's impact on Belfast's unemployed community.

2019: English Language and Integration Programs

BURC focused on programs like ESOL (English for Speakers of Other Languages) to help migrants integrate and access the labour market, reflecting the evolving demographics of Belfast.



18

40TH ANNIVERSARY



2020: Response to the COVID-19 Pandemic

The COVID-19 pandemic caused widespread economic disruption, leading to increased unemployment. BURC adapted its services to support those affected by the crisis, including offering online resources.

2024: Current Focus

The centre continues to deliver a range of services to local communities to support with Employment; Welfare; Advocacy and responding to needs as they arise. Improving the experiences of those we work with, still lies at the heart of what BURC do.

2024 marks 40 years since BURC started to support individuals and communities. We look forward to celebrating this milestone, with a resolve to moving forward and continuing to support communities.

**BELFAST
UNEMPLOYED
RESOURCE
CENTRE**



BURC YouTube channel

Committee and Staff Members

Committee Members – Northern Ireland Trade Union
Education and Social Centre

Belfast Unemployed Resource Centre.

Mr Joe Bowers – Chairperson
Mr Kevin Doherty – Treasurer
Mr Brendan Mackin – Secretary
Ms Anne Molloy – Member
Mr Arthur Mc Keown – Member
Ms Mary Gray – Member
Ms Kerry Fleck – Member

Belfast Unemployed Resource Centre – Staff

Aisling Cartmill – Centre Coordinator
Adele Moore – Finance Manager
Joanne Farrell – Welfare Advice
Claudia Belloni – Co-ordinator ESOL

Belfast Unemployed Resource Centre

4–6 Donegall Street Place,
Belfast, BT1 2FN,
Northern Ireland.

E: info@burc.org

T: +44(0)28 9096 1111

www.burc.org



Access Skills Ireland

Foxhall, New Mills, Letterkenny
Co. Donegal, F92 KP7

E: info@burc.org

T: 028 9096 1111

Access Skills Northern Ireland

4–6 Donegall Street Place,
Belfast, BT1 2FN,
Northern Ireland.

E: info@burc.org

T: 028 9096 1111

Northern Ireland Trade Union Educational & Social Centre Ltd

Northern Ireland - Charity number 103294

Annual return

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

Opinion

We have audited the consolidated financial statements of Northern Ireland Trade Union Educational & Social Centre Limited (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 December 2023 which comprise the consolidated Statement of Financial Activities, consolidated Balance Sheet, company balance sheet, consolidated Cash Flow Statement and notes to the financial statements, including a summary of 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 the parent charity's affairs as at 31 December 2023 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the provisions available for smaller entities in the circumstances set out in Note 27 to the financial statements, 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 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 trustee with respect to going concern are described in the relevant sections of this report.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED (cont'd)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of director's 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 set out on Page 5, the trustees (who are also the directors of the charitable company for the purposes 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED (cont'd)

Responsibilities of trustees (cont'd)

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent 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 group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 a Report of the Auditors 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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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

We obtained an understanding of the legal and regulatory framework that the Parent Charity & Group operates in, focusing on provisions of those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, pensions and tax legislation, charity legislation together with 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 Parent Charity & Group's ability to operate or to avoid a material penalty. This included conditions of funding from various bodies.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED (cont'd)

Auditors' responsibilities for the audit of the financial statements (cont'd)

We tailored our response to those identified risks to include 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, and reviewing correspondence with HMRC and other regulatory bodies.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business, of which there were none.

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

- the nature of the industry and sector, control environment and business performance including the Parent Charity & Group's remuneration policies, and its internal and external performance targets;
- results of our enquiries of management and other key persons about the Parent Charity & Group's own identification and assessment of the risks of irregularities, including those that may occur either as a result of fraud or error, and matters we identified from our review of the Parent Charity & Group's policies, procedures and internal controls; and
- the matters discussed among the audit engagement team regarding potential indicators of fraud and where it might occur in the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

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 and regulations made under that Act. 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 auditors' 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 parent charitable company and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Michael Barnett (Senior Statutory Auditor)
McAleeer Jackson Ltd
Chartered Accountants & Statutory Auditors
Arthur House
41 Arthur Street
BELFAST BT1 4GB

Date: 27 September 2024

Northern Ireland Trade Union Educational & Social Centre Ltd

Northern Ireland - Charity number 103294

Accounts

REGISTERED COMPANY NUMBER: NI018888 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC103294

GROUP REPORT OF THE TRUSTEES AND
CONSOLIDATED FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2022 FOR
NORTHERN IRELAND TRADE UNION
EDUCATIONAL & SOCIAL CENTRE LIMITED

McAleer Jackson Ltd
Chartered Accountants & Statutory Auditors
Arthur House
41 Arthur Street
BELFAST
BT1 4GB

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
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FOR THE YEAR ENDED 31 DECEMBER 2022

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NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI018888 (Northern Ireland)

Registered Charity number

NIC103294

Registered office

45/47 Donegall Street
Belfast
Co Antrim
BT1 2FG

Trustees

J Bowers
B Mackin
K Doherty
M Gray
A Molloy
A McKeown
K Fleck (appointed 27.04.2022)

Company Secretary

B Mackin

Auditors

McAleer Jackson Ltd
Chartered Accountants & Statutory Auditors
Arthur House
41 Arthur Street
BELFAST BT1 4GB

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity and the group for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to:

- promote equality through supporting the participation and inclusion of all individuals, groups and communities;
- provide support, education and training, and facilities to the unemployed and other groups suffering from social and economic disadvantage;
- be an innovative provider in effecting change towards a fair and inclusive society.

STRATEGIC REPORT

Achievement and performance

Review of activities

The Charity continued to focus on the delivery of programmes to support local communities in disadvantaged areas. The Charity works closely with its partners and funders, namely the Big Lottery Fund, Belfast City Council, EURES, Department of Foreign Affairs, Advice NI, Department for the Economy and others.

The Charity also continued to oversee the activities of affiliated social enterprises, providing guidance and support in respect of their activities.

The John Hewitt Bar continued to provide bar and restaurant facilities in Belfast's Cathedral Quarter. However, from August 2022 this was leased to independent leaseholders.

Access Skills Ireland Ltd continues to operate as an approved training provider, working throughout Ireland with State bodies and employers to re-skill and up-skill workers.

BDA (Property Projects) Limited continues to provide workspace and support facilities to small businesses at the Portview Trade Centre premises, maintaining the high rates of occupancy that have prevailed over recent years.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

Investment policy and performance

The group's policy is to maximise total investment return from all of its assets whilst utilising these assets to deliver the company's principal charitable activities. The group has continued to invest in its related undertakings to reduce long term dependence upon grant funding and increase commercial trading revenue.

Financial review

Financial position

The financial results for the year are set out on pages 11 - 12 following with the accompanying notes to the financial statements.

Reserves policy

The reserves of the charity are set by the Management Committee and take the following into consideration:

- Holding reserves for the designated funds which reflect the objects of NITU;
- Recommending reserve levels which balance the variable nature of the income received, and the longer-term commitments of the charity to its various shareholders.
- The responsibilities of the Management Committee to the prudent management of NITU;
- The reserves will be held primarily as investments or in the form of tangible assets;
- The level of reserves will be reviewed annually as part of the budget and planning process. This actual policy paper and levels of reserve will be revisited as part of the planning cycle.
- Withdrawal of funds from the reserves whether on an occasional or on a regular basis will only be made as a result of a decision taken at a Management Committee Meeting.

The Trustees aim to maintain to sufficient free reserves in unrestricted, undesignated funds to bridge any funding gaps experienced by the charity, and to mitigate the risks and costs of unplanned closure of the organisation. The target level of funding to be held is £200,000. At the balance sheet date £30,456 of the charity's unrestricted funds after transfers were undesignated, which is significantly less than the targeted amount, but an increase on prior year. The Trustees and the Management Committee are considering all options to secure and retain additional unrestricted funding for the forthcoming year.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

Reserves policy (continued..)

The Trustees aim to hold sufficient designated funds to support social enterprise activity and to enable those enterprises to operate with autonomy. In addition reserves are maintained to provide a hedge against the loss of traditional project funding for the delivery of NITUs objectives, and to fund the Charity's capital and property maintenance plans to fund for the upkeep and renewal of premises and to plan and execute capital type projects. The Trustees are satisfied the designated funds remain adequate for the time being.

Future plans

The group plans to continue to develop innovative programmes for unemployed and disadvantaged individuals and groups. In addition, the Board actively seeks opportunities to develop social enterprise activities that support its objectives.

A key project under consideration by the Charity at present is the regeneration of parts of the Portview Trade Centre. In the short term the Trustees will also focus their attention to mitigating the impact of Covid-19 on the operations and programmes undertaken by the group, and to develop alternative service delivery methods to ensure the Charity's objectives can be achieved.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The company is registered as a company limited by guarantee.

The company is constituted under a Memorandum of Association dated 21 October 1985 and is registered as a charity with both the Charity Commission for Northern Ireland and HM Revenue & Customs.

Method of appointment or election of Directors

The oversight of the company and group is the responsibility of the management committee who are elected and co-opted under the terms of the Articles of Association. The management committee are Directors for the purposes of Company Law.

Organisational structure and decision making

The management committee is appointed by the company's members in accordance with the company's Memorandum and Articles of Association. The management are responsible for the governance of the company and group. Responsibility for the day to day operations of the company is delegated to the Directors and management team and performance is reviewed on a monthly basis.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Northern Ireland Trade Union Educational & Social Centre Limited for the purposes of company law) are responsible for preparing the Group Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that period. In preparing those financial statements, the trustees are required to

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

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable group's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
GROUP REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

AUDITORS

The auditors, McAleer Jackson Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29 September 2023 and signed on the board's behalf by:



.....
J BOWERS
Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

Opinion

We have audited the consolidated financial statements of Northern Ireland Trade Union Educational & Social Centre Limited (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 December 2022 which comprise the consolidated Statement of Financial Activities, consolidated Balance Sheet, company balance sheet, consolidated Cash Flow Statement and notes to the financial statements, including a summary of 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 the parent charity's affairs as at 31 December 2022 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the provisions available for smaller entities in the circumstances set out in Note 27 to the financial statements, 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 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 trustee with respect to going concern are described in the relevant sections of this report.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED (cont'd)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of director's 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 set out on Page 5, the trustees (who are also the directors of the charitable company for the purposes 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED (cont'd)

Responsibilities of trustees (cont'd)

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent 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 group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 a Report of the Auditors 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.

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 risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the Parent Charity & Group's remuneration policies, and its internal and external performance targets;
- results of our enquiries of management and other key persons about the Parent Charity & Group's own identification and assessment of the risks of irregularities, including those that may occur either as a result of fraud or error, and matters we identified from our review of the Parent Charity & Group's policies, procedures and internal controls; and
- the matters discussed among the audit engagement team regarding potential indicators of fraud and where it might occur in the financial statements.

We also obtained an understanding of the legal and regulatory framework that the Parent Charity & Group operates in, focusing on provisions of those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, pensions and tax legislation, charity legislation together with 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 Parent Charity & Group's ability to operate or to avoid a material penalty. This included conditions of funding from various bodies.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED (cont'd)

Auditors' responsibilities for the audit of the financial statements (cont'd)

From the above procedures, and in common with all audits under ISAs (UK), we identified the disclosure of adjusting items as a key audit matter with respect to potential risk of fraud, particularly in areas where management is required to exercise significant judgement.

We tailored our response to those identified risks to include 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, and reviewing correspondence with HMRC and other regulatory bodies.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business, of which there were none.

Whilst our engagement team were fully briefed on the fraud risks and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit, we draw attention to inherent limitations in the scope of audit procedures since fraud, by its nature, may involve deliberate concealment, misrepresentation or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

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 and regulations made under that Act. 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 auditors' 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 parent charitable company and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


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Michael Barnett (Senior Statutory Auditor)
McAleeer Jackson Ltd
Chartered Accountants & Statutory Auditors
Arthur House
41 Arthur Street
BELFAST BT1 4GB

Date: 29 September 2023

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	105,019	-	105,019	41,935
Charitable activities	5	-	223,881	223,881	276,563
Other trading activities	6	315,699	-	315,699	369,076
Investment income	7	484,489	-	484,489	455,041
Other grant income	8	<u>82,819</u>	<u>-</u>	<u>82,819</u>	<u>200,270</u>
Total		988,026	223,881	1,211,907	1,342,885
EXPENDITURE ON					
Other trading activities	9	451,417	-	451,417	484,255
Charitable activities	10	143,884	153,468	297,352	350,758
Governance	10	8,666	17,281	25,947	22,693
Investment activities	11	611,170	-	611,170	525,542
Foreign exchange on consolidation		3,452	-	3,452	(1,476)
Taxation		<u>(23,989)</u>	<u>-</u>	<u>(23,989)</u>	<u>(9,121)</u>
Total		<u>1,194,600</u>	<u>170,749</u>	<u>1,365,349</u>	<u>1,372,651</u>
NET INCOME/(EXPENDITURE)		(206,574)	53,132	(153,442)	(29,766)
Net gain/(loss) on Investments		(83,418)	-	(83,418)	20,361
Transfers between funds	25	<u>(1,481)</u>	<u>1,481</u>	<u>-</u>	<u>-</u>
Net movement in funds		(291,473)	54,613	(236,860)	(9,405)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>3,074,597</u>	<u>54,253</u>	<u>3,128,850</u>	<u>3,138,255</u>
TOTAL FUNDS CARRIED FORWARD		<u>2,783,124</u>	<u>108,866</u>	<u>2,891,990</u>	<u>3,128,850</u>

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

CONSOLIDATED BALANCE SHEET

AT 31 DECEMBER 2022

			2022 Total funds		2021 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	15		-		-
Tangible assets	16		558,376		555,238
Investments	17		524,293		579,019
Investment property	18		<u>1,852,683</u>		<u>1,852,683</u>
			2,935,352		2,986,940
CURRENT ASSETS					
Stocks	19		-	6,359	
Debtors	20	157,673		159,283	
Cash at bank and in hand		<u>407,221</u>		<u>750,776</u>	
			564,894	916,418	
CREDITORS					
Amounts falling due within one year	21	<u>396,825</u>		<u>513,124</u>	
NET CURRENT ASSETS			<u>168,069</u>		<u>403,294</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			3,103,421		3,390,234
CREDITORS					
Amounts falling due after more than one year	22		192,186		218,150
PROVISION FOR LIABILITIES	24		<u>19,245</u>		<u>43,234</u>
NET ASSETS			<u>2,891,990</u>		<u>3,128,850</u>
FUNDS					
Unrestricted funds	25		2,783,124		3,074,597
Restricted funds			<u>108,866</u>		<u>54,253</u>
TOTAL FUNDS			<u>2,891,990</u>		<u>3,128,850</u>

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
CONSOLIDATED BALANCE SHEET
AT 31 DECEMBER 2022 (cont'd)

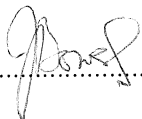
The trustees acknowledge their responsibilities for:-

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

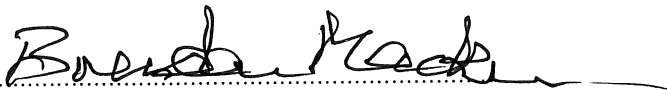
The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 regarding small companies and S398 of the Companies Act 2006 regarding group accounts.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees on 29 September 2023 and were signed on its behalf by:



J BOWERS
Trustee



B MACKIN
Trustee

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
COMPANY BALANCE SHEET
AT 31 DECEMBER 2022

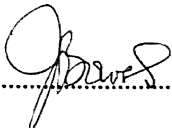
		2022		2021	
		Total		Total	
		funds		funds	
	Notes	£	£	£	£
Investments					
Investments	17		250,002		250,002
Investment property	18		<u>603,948</u>		<u>603,948</u>
			853,950		853,950
CURRENT ASSETS					
Debtors	20		168,677		257,893
Cash at bank and in hand			<u>73,734</u>		<u>100,369</u>
			242,411		358,262
CREDITORS					
Amounts falling due within one year	21		<u>257,039</u>		<u>326,693</u>
NET CURRENT ASSETS			<u>(14,628)</u>		<u>31,569</u>
NET ASSETS			<u>839,322</u>		<u>885,519</u>
FUNDS					
Unrestricted funds	25		730,456		831,266
Restricted funds			<u>108,866</u>		<u>54,253</u>
TOTAL FUNDS			<u>839,322</u>		<u>885,519</u>

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
COMPANY BALANCE SHEET
AT 31 DECEMBER 2022 (cont'd)

The financial statements have been prepared in accordance with Part 15 of the Companies Act 2006 regarding small companies.

The financial statements were approved and authorised by the Board of Trustees on 29 September 2023 and were signed on its behalf by:



.....

J BOWERS
Trustee



.....

B MACKIN
Trustee

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

CONSOLIDATED CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2022

		2022	2021
	Notes	£	£
Cash flows from operating activities:			
Cash generated from operations	1	(222,379)	118,397
Interest paid		(8,471)	(7,441)
Tax paid		<u>-</u>	<u>-</u>
Net cash provided by (used in) operating activities		<u>(230,850)</u>	<u>110,956</u>
Cash flows from investing activities:			
Purchase of listed investments		(137,765)	(189,469)
Proceeds from sale of listed investments		108,843	552,407
Purchase of tangible fixed assets		(17,087)	(8,727)
Purchase of investment property		<u>-</u>	<u>(285,740)</u>
Net cash provided by (used in) investing activities		<u>(46,009)</u>	<u>68,471</u>
Cash flows from financing activities:			
New loans in year		-	-
Loan repayments in year		(26,896)	(17,183)
Capital grants received		<u>-</u>	<u>135,000</u>
Net cash provided by (used in) financing activities		<u>(26,896)</u>	<u>117,817</u>
Change in cash and cash equivalents in the reporting period		(303,755)	297,244
Cash and cash equivalents at the beginning of the reporting period	2	<u>665,051</u>	<u>367,807</u>
Cash and cash equivalents at the end of the reporting period	2	<u>361,296</u>	<u>665,051</u>

The notes form part of these financial statements

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(236,860)	(9,405)
Adjustments for:		
Depreciation charges	13,949	12,979
(Profit)/Loss on disposal of investments	230	179
Finance costs	8,471	7,441
Deferred grant released to P&L	-	(1,062)
Revaluation loss / (gain)	83,418	(20,361)
Tax charge	(23,989)	(9,121)
(Increase)/decrease in stocks	6,359	(1,580)
(Increase)decrease in debtors	1,610	28,693
Increase/(decrease) in creditors	<u>(75,567)</u>	<u>110,634</u>
Net cash provided by (used in) operating activities	<u>222,379</u>	<u>118,397</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash at bank and in hand	407,221	750,776
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(45,925)</u>	<u>(85,725)</u>
Total cash and cash equivalents	<u>361,296</u>	<u>665,051</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 45/47 Donegall Street, Belfast, Co Antrim, BT1 2FG.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Critical accounting estimates and areas of judgement

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

The company makes estimates and assumptions concerning the future, which can involve a high degree of judgement or complexity. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

a) Market value of investment properties

Estimates are made in respect of the market value of investment properties. When assessing the market value of these assets, factors including current rent receivable and available data on current market yields and activity are considered.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

3. ACCOUNTING POLICIES - continued

b) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets.

Going concern

The trustees have assessed, based on the anticipated activities of the charity and the group, that there are adequate resources in place to meet the on-going costs of the group for a minimum of 12 months from the date of signing of the financial statements. In coming to this conclusion, the trustees have assessed the entity's current financial arrangements and resources of the group as a whole and have obtained confirmation that financial support will be made available between fellow group companies, if required. For this reason the financial statements have been prepared on a going concern basis which presumes the realisation of assets and liabilities in the normal course of business.

Company status

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

The registered office is 45-47 Donegall Street, Belfast, BT1 2FG. The principal activity of the company is other social work activities without accommodation not elsewhere classified.

Basis of Consolidation

Northern Ireland Trade Union Educational and Social Centre Limited considers that where the organisation is the sole member of a company limited by guarantee, these entities should be treated as wholly owned subsidiaries by virtue of common control.

The parent charity has applied the exemption contained in section 408 of the Companies Act 2006 and has not presented its individual Statement of Financial Activity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

3. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% straight line
Plant & machinery	- 20% straight line
Fixtures, fittings & equipment	- 20% straight line

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

It has not been depreciated.

Taxation

The charity is exempt from tax on income and gains falling within S505 of the Taxes Act 1988 or S252 of TCGA 1992 to the extent that these are applied to its charitable activities.

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

3. ACCOUNTING POLICIES - continued

Taxation (continued..)

Current tax is recognised on taxable income or expenditure for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing differences.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transactional price. Any losses arising from impairment are recognised in the Consolidated Statement of Financial activities in other trading activities.

Other income

Other income is accounted for as it is received and credited to the profit and loss account.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

4. DONATIONS AND LEGACIES

	2022	2021
	£	£
Other income	<u>105,019</u>	<u>41,935</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Big Lottery Fund	Charitable activities	90,853	96,710
Belfast City Council	Charitable activities	55,315	41,715
CBPES	Charitable activities	29,313	30,013
Belfast Met	Charitable activities	25,118	36,966
Department for Communities	Charitable activities	19,850	-
Co-Operation Ireland	Charitable activities	3,432	-
Donegal Peace IV	Charitable activities	-	13,473
Heritage Lottery Fund	Charitable activities	-	48,467
Community Fund –	Charitable activities	-	9,219
Diverse Youth		-	-
		<u>223,881</u>	<u>276,563</u>

6. INCOME FROM OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Subsidiary trading activities	<u>315,699</u>	<u>369,076</u>

7. INVESTMENT INCOME

	2022	2021
	£	£
Rents and service charges received	474,723	443,279
Loss on disposal of listed investments	(230)	(179)
Income from fixed assets investments	<u>9,996</u>	<u>11,941</u>
	<u>484,489</u>	<u>455,041</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

8. OTHER GRANT INCOME		2022	2021	
		£	£	
Covid-19 supports		<u>82,819</u>	<u>200,270</u>	
9. COSTS OF OTHER TRADING ACTIVITIES		2022	2021	
		£	£	
Trading costs		<u>442,946</u>	<u>476,814</u>	
Finance costs		<u>8,471</u>	<u>7,441</u>	
		<u>451,417</u>	<u>484,255</u>	
10. CHARITABLE ACTIVITIES COSTS		2022	2021	
		£	£	
Charitable activities		<u>297,352</u>	<u>350,758</u>	
Governance		<u>25,947</u>	<u>22,693</u>	
		<u>323,299</u>	<u>373,451</u>	
GOVERNANCE COSTS				
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	2022	2022	2022	2021
	£	£	£	£
Direct costs - Governance	<u>8,666</u>	<u>17,281</u>	<u>25,947</u>	<u>22,693</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

11. COSTS OF INVESTMENT ACTIVITIES

	2022	2021
	£	£
Property management costs	<u>611,170</u>	<u>525,542</u>

12. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	13,949	12,979
Audit fee	<u>3,780</u>	<u>3,000</u>
	<u>17,729</u>	<u>15,979</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

14. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	<u>367,923</u>	<u>480,852</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Support staff	<u>19</u>	<u>22</u>

No employees received emoluments in excess of £60,000.

15. INTANGIBLE FIXED ASSETS

Group	Licence
	£
COST	
At 1 January 2022 and 31 December 2022	<u>58,195</u>
AMORTISATION	
At 1 January 2022	<u>58,195</u>
At 31 December 2022	<u>58,195</u>
NET BOOK VALUE	
At 31 December 2022	<u> -</u>
At 31 December 2021	<u> -</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

16. TANGIBLE FIXED ASSETS

Group

	Freehold property £	Plant & machinery £	Fixtures, fittings & equipment £	Totals £
COST				
At 1 January 2022	659,521	89,569	102,178	851,268
Additions	<u>-</u>	<u>-</u>	<u>17,087</u>	<u>17,087</u>
At 31 December 2022	<u>659,521</u>	<u>89,569</u>	<u>119,265</u>	<u>868,355</u>
DEPRECIATION				
At 1 January 2022	122,708	81,872	91,450	296,030
Charge for year	<u>7,790</u>	<u>2,748</u>	<u>3,411</u>	<u>13,949</u>
At 31 December 2022	<u>130,498</u>	<u>84,620</u>	<u>94,861</u>	<u>309,979</u>
NET BOOK VALUE				
At 31 December 2022	<u>529,023</u>	<u>4,949</u>	<u>24,404</u>	<u>558,376</u>
At 31 December 2021	<u>536,813</u>	<u>7,678</u>	<u>10,747</u>	<u>555,238</u>

Company

	Fixtures, fittings & equipment £
COST	
At 1 January 2022 and 31 December 2022	<u>61,213</u>
DEPRECIATION	
At 1 January 2022 and 31 December 2022	<u>61,213</u>
NET BOOK VALUE	
At 31 December 2022	<u>-</u>
At 31 December 2021	<u>-</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

17. FIXED ASSET INVESTMENTS

Group	Listed investments
	£
COST OR VALUATION	
At 1 January 2022	579,019
Additions	137,765
Valuation changes	(83,418)
Disposals	<u>(109,073)</u>
	<u>524,293</u>

NET BOOK VALUE

At 31 December 2022	<u>524,293</u>
At 31 December 2021	<u>579,019</u>

All investments shown above are held at valuation.

Company

	2022	2021
	£	£
Shares	2	2
Capital contribution	<u>250,000</u>	<u>250,000</u>
	<u>250,002</u>	<u>250,002</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

17. FIXED ASSET INVESTMENTS – continued

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

B.D.A. (Property Projects) Limited

Registered office: Portview Trade Centre, 310 Newtownards Road, Belfast, BT1 1HE
 Nature of business: Business support service activities

Class of share:	%
Ordinary shares	holding 100

The following companies are limited by guarantee. Northern Ireland Trade Union Educational & Social Centre Limited is the sole member of each of the companies, and therefore exercises control.

Company name	Registered
- Community Training & Research Services Limited	Northern Ireland
- Access Skills Ireland Limited	Northern Ireland
- Access Skills Ireland CLG	Republic of Ireland
- Radius (N.I.) Limited	Northern Ireland
- Radius Training Limited	Republic of Ireland

18. INVESTMENT PROPERTY

Group	£
MARKET VALUE	
At 1 January 2022 and 31 December 2022	<u>1,852,683</u>
NET BOOK VALUE	
At 31 December 2022	<u><u>1,852,683</u></u>
At 31 December 2021	<u><u>1,852,683</u></u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

18. INVESTMENT PROPERTY - continued

Company	£
MARKET VALUE	
At 1 January 2022 and 31 December 2022	<u>603,948</u>
NET BOOK VALUE	
At 31 December 2022	<u>603,948</u>
At 31 December 2021	<u>603,948</u>

19. STOCKS

Group	2022	2021
	£	£
Stock	<u>-</u>	<u>6,359</u>

20. DEBTORS

Group	2022	2021
	£	£
Trade debtors	81,600	32,964
Other debtors	55,432	68,201
Prepayments	<u>20,641</u>	<u>58,118</u>
	<u>157,673</u>	<u>159,283</u>
 Company	 2022	 2021
	£	£
Other debtors	44,960	68,201
Intercompany debtors	116,839	182,395
Prepayments	<u>6,878</u>	<u>7,297</u>
	<u>168,677</u>	<u>257,893</u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

21. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	2022	2021
	£	£
Bank loans and overdrafts (see note 23)	73,028	113,760
Trade creditors	70,894	69,324
Taxation and social security	2,015	12,760
Other creditors	47,093	610
Accruals and deferred income	<u>203,795</u>	<u>316,670</u>
	<u>396,825</u>	<u>513,124</u>
Company	2022	2021
	£	£
Bank loans and overdrafts (see note 23)	45,925	85,725
Other creditors	537	386
Intercompany creditors	180,000	180,000
Accruals and deferred income	<u>30,577</u>	<u>60,582</u>
	<u>257,039</u>	<u>326,693</u>

22. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Group	2022	2021
	£	£
Bank loans (see note 23)	<u>192,186</u>	<u>218,150</u>

23. SECURED DEBTS

The following secured debts are included within creditors:

	2022	2021
	£	£
Bank overdrafts	45,925	85,725
Bank loans	<u>219,289</u>	<u>246,185</u>
	<u>265,214</u>	<u>331,910</u>

The bank overdrafts are secured by an all monies debenture held giving a fixed and floating charge over the company assets.

The bank loans are secured against assets of a subsidiary company.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

24. PROVISIONS

Group	Deferred tax £
Balance at 1 January 2022	43,234
Movement during year	<u>(23,989)</u>
Balance at 31 December 2022	<u><u>19,245</u></u>

25. MOVEMENT IN FUNDS

Group	At 1.1.2022 £	Net Movement £	Transfers £	Gain/(Loss) on investments £	At 31.12.2022 £
Unrestricted funds					
Unrestricted funds	19,693	(99,329)	110,092	-	30,456
Designated Social Enterprise funds	2,243,331	(107,245)	-	(83,418)	2,052,668
Other Designated funds	<u>811,573</u>	-	<u>(111,573)</u>	-	<u>700,000</u>
	<u>3,074,597</u>	<u>(206,574)</u>	<u>(1,481)</u>	<u>(83,418)</u>	<u>2,783,124</u>
Restricted funds					
Big Lottery Fund	11,534	20,560	-	-	11,534
Belfast City Council	42,719	19,426	-	-	42,719
CBPES	-	14,627	-	-	-
Belfast Met	-	(278)	278	-	-
Dept for Communities	-	(1,090)	1,090	-	-
Community Fund – Diverse Youth	-	(113)	113	-	-
	<u>54,253</u>	<u>53,132</u>	<u>1,481</u>	<u>-</u>	<u>108,866</u>
TOTAL FUNDS	<u><u>3,128,850</u></u>	<u><u>(153,442)</u></u>	<u><u>-</u></u>	<u><u>(83,418)</u></u>	<u><u>2,891,990</u></u>

NORTHERN IRELAND TRADE UNION EDUCATIONAL

& SOCIAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

25. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

Group	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted fund	988,026	(1,194,600)	(206,574)
Restricted funds			
Big Lottery Fund	90,853	(70,293)	20,560
Belfast City Council	55,315	(35,889)	19,426
CBPES	29,313	(14,686)	14,627
Co-Operation Ireland	3,432	(3,432)	-
Belfast Met	25,118	(25,396)	(278)
Community Fund – Diverse Youth	-	(1,090)	(1,090)
Department for Communities	<u>19,850</u>	<u>(19,963)</u>	<u>(113)</u>
	223,881	(170,749)	53,132
	-----	-----	-----
TOTAL FUNDS	<u>1,211,907</u>	<u>(1,365,349)</u>	<u>(153,442)</u>

26. LEGAL STATUS

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

27. FRC ETHICAL STANDARD – PROVISIONS AVAILABLE FOR SMALLER ENTITIES

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

NORTHERN IRELAND TRADE UNION EDUCATIONAL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont'd)

28. RELATED PARTY DISCLOSURES

The company has taken advantage of the exemption under FRS102 Section 33 'Related Party Disclosures' not to disclose transactions with its group undertakings.

29. CONTINGENT LIABILITIES

The group has received government grants relating to fixed assets which are being deferred over the life of the assets. The receipt of these monies is subject to conditions which if are not met may result in the grants being repayable by the group. The group expects to meet the conditions of the grants.

Since 2012, a group company has provided a guarantee to the bank on behalf of The Fellowship of Messines Association. In the event that the guarantee is called upon, the group company shall seek recourse from the Association's trustees.

Northern Ireland Trade Union Educational & Social Centre Ltd

Northern Ireland - Charity number 103294

Annual report



'Positive mental attitude'

*'There is no such
thing as failure'*

I learned to start believing in myself...

'I am good enough'



ROUTE 23
RESILIENCE

**Year 2016-2023
Anniversary**

*More aware of children's
feelings & emotions.*

*Really enjoyed
the training*

*'Great
advice'*

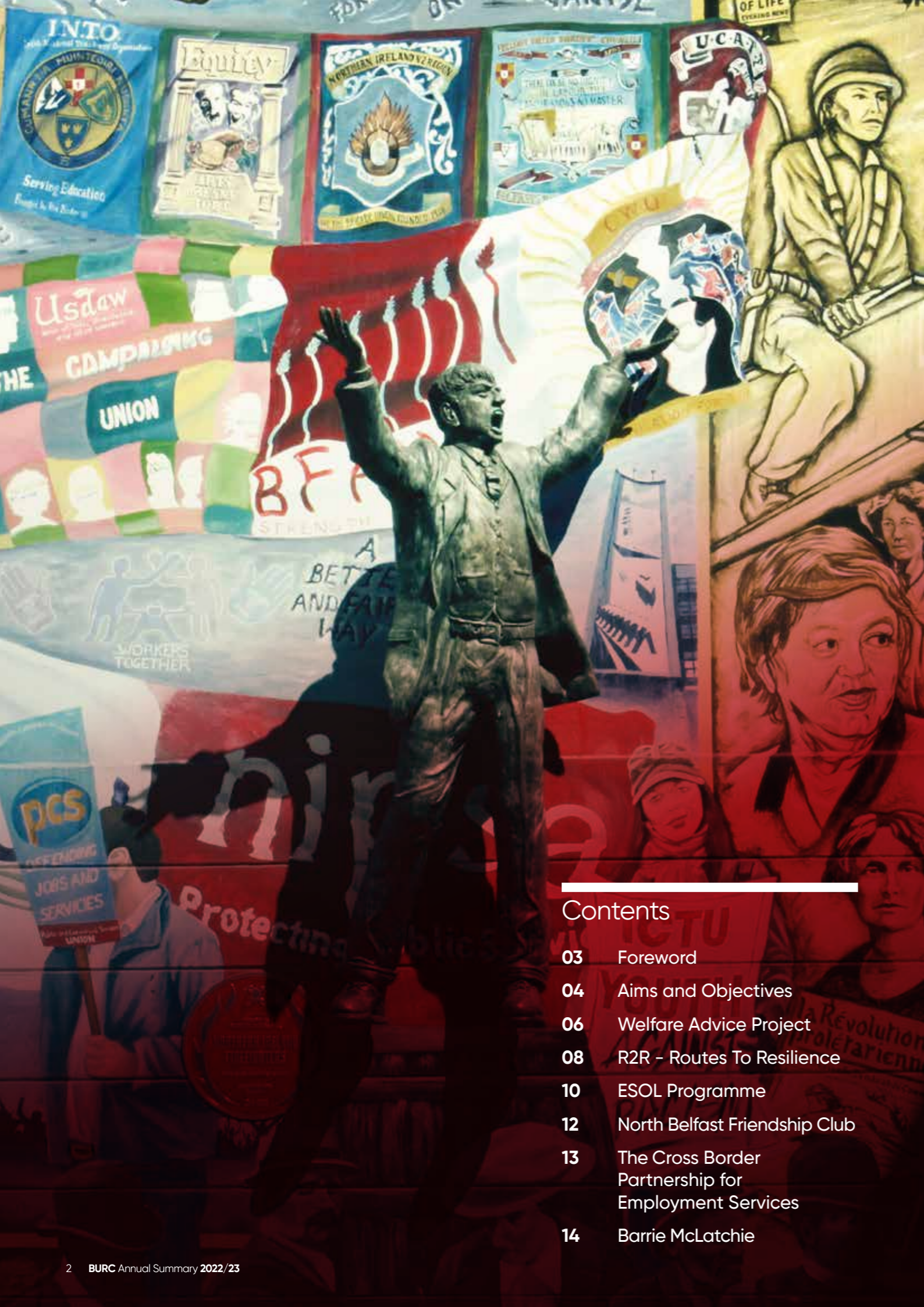
*Learned to
make small
goals daily.*

'Act don't react'

*I learned to watch
what I say to the kids.*

I learned to think before I speak

**Annual
Summary**
2022/23



Another turbulent year was felt by communities dealing with the cost-of-living crisis, which is being felt more keenly in NI, due to the lack of working political institutions.

Stormont is still not up and running, as no solution has been reached on the protocol. The Windsor framework, a post Brexit legal agreement between the EU and the UK, hasn't broken the deadlock, despite it being formally adopted by both parties on 24 March 2023. Decisions on Funding, Health, Education and more are not being made and this is impacting negatively on communities and families' daily lives. The NI Secretary Chirs Heaton Harris continues to negotiate with the DUP to return to Stormont and at the time of writing he is optimistic.

The Education system is facing funding shortages, teacher shortages and the likelihood of more and bigger strikes. Daniel Kebebe from the National Education Union (NEU) predicts more pay disputes in a 'United front' in response to the Prime Minister, Rushi Sunak, threatening to overrule the results of an independent pay review body. The burden of increased energy bills and paying for cover teachers is affecting school funds.

More recently a number of schools have had to close, due to the Reinforced autoclaved aerated concrete crisis. Making schools unsafe and the number may increase.

More and more we hear of how the NHS is a breaking point. Wait times in emergency departments are increasing, patients are being kept in Ambulances due to lack of beds. Cancer patients are not being diagnosed in a timely fashion. More than a decade of underfunding has led to the current crisis. NHS staff are striking more, in an attempt to be heard, concerned for the safety of patients and lack of pay increases. The lack of hospital beds is exacerbated, by the lack of care support in the community, where patients who no longer need beds are unable to be allowed home.

The rise in the need for Mental Health supports, particularly for young people, is not being properly funded. Referrals of under 18's to Mental Health crisis teams is three times higher than in 2019.

The number of people seeking asylum in NI has risen over the last number of years. In March 2023, there were 3,030 people receiving asylum support in Northern Ireland. These came from 60 countries. This puts pressure on already strained services and creates need for more focused services, to support effective integration, economically and socially.

A record number of households in Northern Ireland are claiming Universal Credit as people struggle under the impact of the cost of living crisis. Around 147,000 people are currently on Universal Credit in Northern Ireland. (Department for Communities)

People on the lowest incomes, both in and out of work have endured a decade of austerity; with freezes and cuts to social security benefits and in-work supports, undermining resilience and an individual's ability to cope with adversity.

They now find themselves disproportionately affected by the current cost of living crisis; crushing energy bills and faced with the stark choice of going cold or hungry to make ends meet.

DFC began the next phase of Universal Credit (UC) implementation in NI on the 17th April 2023, this involved roughly 500 people in the Andersonstown and Enniskillen Jobs & Benefits office areas who were in receipt of tax credits only and no other benefit. DFC will begin to move those other claimants on legacy benefits onto UC and these people will find themselves needing advice and support. This will mean additional pressures placed on the charities and independent advice centres already stretched to being on the ground to support these individuals.

Policing is facing challenges currently with a large data breach leading to a vote of no confidence in both the Chief and assistant chief constable.

This year Northern Ireland celebrated the 25th Anniversary of the signing of the Good Friday Agreement, which brought an end to 30 years of violence. A number of conferences, activities and events took place. Time was taken to reflect on the good and meaningful work which has taken place since. Part of the events included the Northern Ireland Investment Summit which was held to attract investment to Northern Ireland. This included an announcement that the professional services firm EY would be creating 1000 jobs in NI over the next five years. The employment landscape of NI is changing with the increase of Tech and it is important that we respond to this need.

Across the world there seems to be more climate events, including fires, floods and Earthquakes. Resulting in people losing their homes and business' and, in some cases, whole communities and towns are being destroyed. The likelihood is that we will be seeing more climate refugees. To borrow a quote "The World is on the move".

On a more personal note, BURC had to say a sad goodbye to an esteemed Colleague. Sadly, our previous Welfare Advice Worker, Barrie Mc Latchie, passed away suddenly. Barrie was passionate about Unions, fighting poverty and standing against oppression. He will be sorely missed.

BURC would like to take this opportunity to thank those who support our work: The National Lottery Community Fund; European funders; Belfast City Council; IFI (International Fund for Ireland) & CBPES (Cross Border Partnership for Employment services) the volunteer's staff and committee for their tireless work and many others who help us create opportunities and resources.

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14	Barrie McLatchie

ADVOCATE PEACE BUILDING
 Advice **TRAINING** Conflict Res
 TRAINING
ADVOCATE **ADVICE** Networking
 RESEARCH **REPRESENTATION**
 ADVICE
 Representation **INFORMATION** **NON- RACIS**
 Non- Racist **RESEARCH** CAMPAIGN
CONFLICT
RESOLUTION **NETWORKING**
RESEARCH **CAMPAIGN** **INFORMATION**
NON- SECTARIAN Information
NON- SECTARIAN **NON- RACIST** Campaign
 Training
 Peace Building **CONFLICT** **RESOLUTION**
PEACE BUILDING NETWORKING
 Advocate Non- Sectarian

aims+ Objectives

WHO WE ARE

The Belfast Unemployed Resource Centre (BURC) was set up in September 1984 and the premises were opened in 1985.

The Northern Ireland Trade Union Education & Social Centre (NITU) is a charitable organisation operating as Belfast Unemployed Resource Centre (BURC) whose aims and objectives are to provide support, education/ training and facilities to the unemployed and other groups suffering from social and economic disadvantage.

VISION

NITU/BURC aims to be recognised as an innovative provider in effecting change towards a fair and inclusive society.

PURPOSE

To promote equality, through supporting the participation and inclusion of all individuals, groups and communities.

VALUES

The core values of the organisation are to deliver sustainable activities and services, through a flexible creative approach based on partnership, networking, accountability and leadership.

Welfare Advice Service Highlights 2022-2023

In 2022/23 the demand for advice is still growing, and will continue to grow as the impact of changes to welfare reform continue to take effect.

Reduced household income is leading people who previously would not have required it to seek advice, and the advice that we need to provide is becoming more time-intensive and complex in its nature.

Alongside welfare reforms, the rising costs of household bills and stagnant wages means that for some people, the money they bring in is less than their essential outgoings each month. Helping people manage their money, whether that's maximising their entitlements, dealing with their debts,

not having enough money to maintain adequate accommodation, all of which, can have a devastating impact on people's health and relationships. We know people need different types of support at different times in their life. Our service provides the flexibility to deal with most of the issues our clients come to us with and we tailor our advice to each person's needs, we will provide as much support as needed, empowering clients to regain control of their circumstances.



Outcomes (1st April 2022 – 31st March 2023)

Over the year we dealt with 321 clients, this generated 1367 enquiries/caseloads, on a variety of issues such as benefit claims, debt, education, employment, family, housing, immigration, travel, appeals, mandatory reconsiderations and many more.

We worked with our clients to submit 28 mandatory reconsiderations, from this 19 were won directly as a result of the M/R, 7 of these had to go on to the appeal stage.

From the 34 appeals lodged, 29 were successful for the client, 4 were lost and 1 appeal was withdrawn by the client before it got to the appeal hearing.

145 of these clients were seen face to face, 158 clients were dealt with via telephony and 12 by email.

From this we generated a total of £664,453.08 for our clients which then goes back in to the local economy.

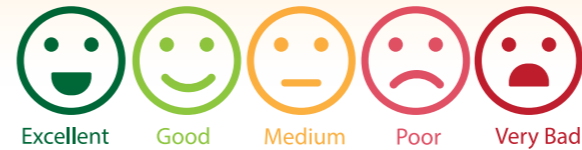
These are some of our top enquiries and casework, UC being the highest, with employment and debt next then housing, health, appeals and mandatory reconsiderations.

Top Enquiries & Casework



Client Satisfaction Feedback Reaction

We endeavour to provide a top class service to everyone who comes through our doors, the only way to do that is to ask the clients what we did right, and what we could do better, here is some responses



"You were so easy to understand and explained it all to me very well. I wouldn't have been able to do it all if you had not been there to help"

"You always give me useful guidance and advice. I am very thankful that I can contact you when I have a problem"

"I had never claimed benefits before, I didn't think I was entitled to anything but after talking to the adviser my circumstances changed for the better, I was awarded the benefits I claimed and this reduced my worry"



Advice NI Membership consists of 69 Independent Advice Centres located throughout NI, this is a network of organisations committed to delivering free, independent, and high-quality advice to those who need it most.



Cliff Edge Coalition NI is made up of over 100 organisations from across Northern Ireland which came together in 2018 to campaign to sustain and strengthen crucial welfare reform mitigations. Campaigning to sustain and strengthen vital welfare reform measures to protect people across NI.



Supported by
Belfast City Council

Funder

We would like to extend our thanks to the **Belfast City Council** for their continued funding, without this support we could not deliver this service within our community.

Case Studies

CASE 1:

Client, male, aged 58, lives alone in HA property, has epilepsy, mental health conditions and could not read or write. He was in receipt of PIP, ESA and Housing Benefit, PIP was stopped after review and client was distraught as this was money he needed to live on. We advised him of his options, and as long as we helped him he was happy to submit a mandatory reconsideration. We did this also providing supporting evidence from his GP, decision remained the same, quoting the client was not getting any specialist support therefore he could manage his health conditions.

This was in 2021, at a time when appointments had been cancelled due to Covid, or very limited appointments. We then lodged the appeal and with the support from Belfast Citywide Tribunal Service the client won his appeal, this resulted in £11,896.53 being backdated and the client will receive £744.25 each month from PIP until May 2026. Client was very happy and this enhances his daily living enormously.

CASE 2:

Client, female, aged 34, had been turned down for ESA (IB) for not attending her ESA health assessment, her support worker made a referral in to us to see if there was anything we could to help the client. She suffers with severe anxiety and was finding everything very overwhelming. At this point the client was stressed about her benefit payments stopping and this was exacerbating her anxiety. This would also mean her housing costs would stop being paid if she lost the ESA award and would create a very difficult situation for the client.

We met with the client and discussed her options, completed a benefit maximisation to ascertain would she be better off making a claim for UC, the client opted for submitting the mandatory reconsideration to ESA. The client had a successful outcome to her ESA mandatory reconsideration and they put her back into the support group component. The client was delighted that she did not have to go appeal.

Routes to Resilience



We are in the final year, of what was a seven-year, National Lottery funded Reaching Out Supporting Families programme. The length of the programme allowed us to make a real impact.

The final two years of the programme was focused on leaving skills within the community. We chose the most popular programmes, from the initial five years and developed Train the Trainer courses from them. The idea being, that that the skills developed can be disseminated through communities after the end of the programme.



Routes to Resilience Train the Trainer

1 Mental Health

- Hydebank Wood Parents group
- Cliftonville Women's Centre
- Migrant Women's group
- Youth Justice agency
- NISA
- Mixed Migrant group

2 Therapeutic Play Training

- Sure Start Staff - Blackie Centre
- Whiterock Children's centre
- Ionad Uibh Eachach
- Cliftonville Women's Centre
- Indian Women's group

3 Community Leadership

- Suffolk Community Group
- The Crew -Rathcoole
- The Hubb Shore Road x 2
- Migrant Help
- Sons of Kai

4 Volunteer Induction & Training

- Falls Women's centre
- Volunteers from 5 various groups



Play Training, for practitioners and parents

Participants are supported through a theoretical and practical journey of the importance of play and play advocacy. The Value and Function of Play; Anxiety, the Nervous System and Play; The Adult's Role in Play; Therapeutic Play skills.



Community Leadership

Engaging and Retaining participants; Exploring Delivery Methods; Process to Agreements; Learning & Action Learning; Active Listening; Sharing a Vision & Pathways to Action.

Volunteer Induction & Training

For teaching English in a community setting. Session Planning; Understanding the Context and Language Learning Needs; material % Resources; Delivery; Elements in a Session; Indicative session plans & ChatGPT for community ESOL.

Mental Health

Provide parents skills for dealing with everyday stresses. Breathing; Meditation; being grounded; Looking at your strengths and support structures around you; Thinking more helpful thoughts; Addressing the critical inner voice; Ways to cultivate inner peace every day; Opens a space for them to share and know others are going through the same difficulties; Building resilience; Learning to say no - so you can say yes to yourself.

Social Innovation Support

Another aspect of the programme was supporting groups it individuals in setting up of furthering their Social Innovation Ideas. We were please to support the following initiatives:

The Cultured Club

The Cultured Club - is dedicated to reviving this lost tradition and bringing the control of our health into our own kitchens. 'Let food be thy medicine and thy medicine be food' is a hard philosophy to live by when we are so removed from the food we eat.

Grace Abosi Sewing

Grace Abosi Sewing - Grace has spent years teaching others sewing skills with a recycle and upcycle focus. Combining this skills training with community inclusion and welcoming people to their new home. Grace wanted to open her own retail outlet with a focus on Community, with a space for people to meet, Share skills and make friends.

Suffolk Community cooperative

Suffolk Community cooperative - Community Kitchen & gardening services. A main aspect of the community co-operative is sustainability, with the Henderson Group and the Co-Op providing surplus food. As well as this, they have their own community garden where they will be growing their own vegetables. They extended their reach to providing gardening services with the purchase of a lawn mower.



The Whitehouse Museum

The whitehouse Museum - The White House has nestled on the Northern Shore of Belfast lough for over 400 years and has now been restored into a beautiful visitor centre and multi purpose space.

The Whitehouse tells the story of the Williamite and Jacobite wars from a European perspective and the story of this Historic buildings past right up to the present day. The centre is currently being run by volunteers and they wish to turn it into a social Enterprise.



ESOL Programme

Empowering adult refugees and asylum seekers in Belfast and beyond by supporting the development of their English Language to support integration and employability.

We provided online classes throughout the year, volunteer tutors, working in different delivery teams, have been instrumental in providing structured 8-week cycles of ESOL at various levels, including:

- ✓ **Absolute Beginners**
- ✓ **Advanced Beginners**
- ✓ **Progressors**
- ✓ **Advanced Progressors**
- ✓ **Conversation**

We are proud to embrace the rich diversity of our community, with adult learners from various Countries, including:

Syria - Brazil - China - Eritrea - Iran - Iraq - Somalia Sudan - Ukraine - Hong Kong - Afghanistan

TEMIRAS (Teaching English for Migrants, Refugees, and Asylum Seekers)

The ninth presentation of our 10-hour course, offered as part of the University's Open Learning programme, took place in January-February 2023. This course continues to provide a valuable pipeline for volunteers who can contribute to ESOL provision in local communities.

Sector specific & targeted

BURC has successfully provided ESOL courses tailored to individuals working or aspiring to work in sectors and engage with sectors.

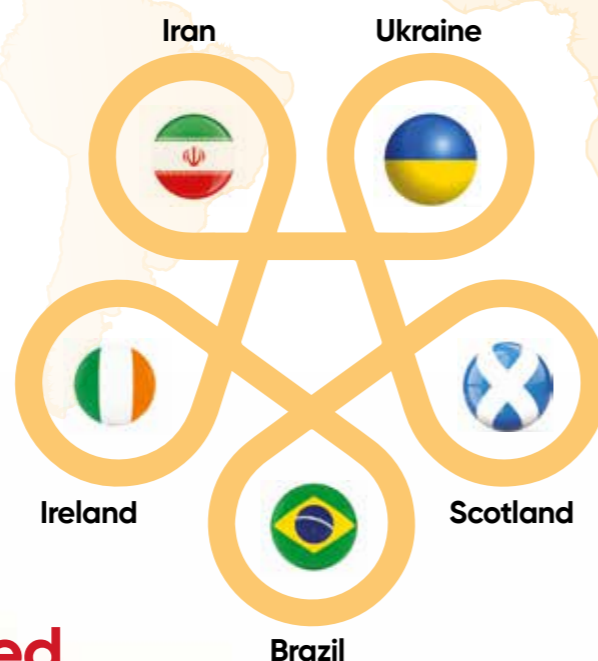


Northern Ireland Refugee Resettlement Scheme (NIRRS)

We secured funding to provide ESOL courses to the last group of Syrian refugees who arrived in Northern Ireland through the NIRRS.

A total of 15 learners successfully completed our classes in March 2023 and were signposted to further ESOL provision in local colleges or community groups. Some learners continue to benefit from our online classes.

One of the positive aspects of online delivery, has been the widening of the range of countries our Learners connect to classes from. In the past year, we have catered for learners based in:



Innovation

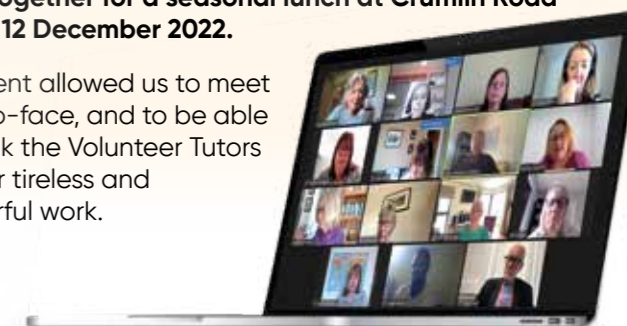
Embracing technology, BURC ESOL has made significant progress in utilizing free and low-cost online tools to streamline coordination among our volunteer delivery teams.

Platforms such as WhatsApp, Volunteer Signup, and Google Drive have facilitated seamless course delivery, enhancing the learning experience for both tutors and learners. Volunteers at BURC ESOL have been exploring the potential of ChatGPT and other forms of artificial intelligence in enhancing learner autonomy, particularly for higher-level learners.

Volunteers

In the spirit of fostering camaraderie and appreciation, a dozen members of the BURC ESOL delivery teams came together for a seasonal lunch at Crumlin Road Jail on 12 December 2022.

The event allowed us to meet face-to-face, and to be able to thank the Volunteer Tutors for their tireless and wonderful work.



Networking

Our team has actively contributed to the policy group set up by the Department of Infrastructure to further develop an ESOL policy that aligns with the needs of Northern Ireland. Insights from a similar policy group at NATECLA have informed our contributions, encompassing past, current, and future ESOL provision in England, Scotland, Wales, and the Island of Ireland.

Our Volunteer Coordinator, Claudia, along with two Volunteer Tutors, presented BURC ESOL's activities at a summit of community groups providing ESOL classes to newcomers. The event, chaired by Arthur McKeown, marked the first of its kind in Belfast and offered valuable networking opportunities for all attendees.

Several members of our team Claudia Belloni & Arthur Mc Keown actively participated in NATECLA conferences, both locally and nationally. Our engagement extended to the IATEFL and ELT Ireland conferences, providing opportunities for learning and networking

May 2023, at the Aisling Hotel in Dublin, Claudia and Arthur conducted two well-attended workshops. Enthusiastic participants from colleges, ETBs, and

English language organizations across Ireland sought insights into our perspectives on using ChatGPT in the provision of ESOL classes. This conference opened doors for potential collaboration with like-minded organizations on the Island of Ireland.

BURC ESOL readily embraced an opportunity to contribute to the development of sessions for single adult residents at a former military base near Braintree in Essex.

Our journey at BURC ESOL has been filled with growth, collaboration, and positive impact, made possible by the dedication of our volunteers, the support of our partners, and the resilience of our learners. We look forward to another year of transformation and progress, and we thank every individual who is part of our mission.

We would like to thank the following for their support and contribution to our ESOL delivery: Belfast City Council; Jean Kelly; Tom Le Seelleur; Northern Ireland Strategic Migration Partnership (NISMP); Northern Ireland Refugee Resettlement Scheme (NIRRS) and the Belfast Trust to deliver and of course our volunteers who tirelessly provide ongoing support to our students.

North Belfast Friendship Club

The friendship club changed venue this year to the Quaker Meeting House, Frederick Street, Belfast.

The new venue is easily accessible and provides a relaxing environment in which to welcome anyone from North Belfast to join us for free tea/ coffee and biscuits. We encourage people to come along, have some conversation, play games, practice English & meet like minded people.



The Cross-border partnership for employment services

The CBPES was established to help make things easier for those who wish to commute daily or weekly across the border to work. It does this by attempting to overcome at least some of the obstacles which people face.



In particular it provides pathways to the information required by people moving across the border, for example, jobseekers that need information on employment and training opportunities on both sides of the border, on taxation and the social security systems.

The Partnership also aims to assist employers by providing them with access to a larger pool of labour i.e. jobseekers living on both sides of the border. Advice is available to employers on a range of cross-border recruitment issues.

The Partnership covers all Northern Ireland and the border counties of Ireland (Louth, Cavan, Monaghan, Donegal, Sligo and Leitrim).

The Partnership is guided by a Steering Committee of up to 12 members nominated by the Partner Organisations and is supported by a full-time Co-ordinator. There is a network of specialist advisers on cross border issues, who are located in the Partner Organisations.

BURC (Belfast Unemployed Resource Centre) as part of the partnership, provides English language support and job skills training to job seekers, cross border to keep a job, get a job or get a better job.

We have provided online English for Employability Language support to 158 Job seekers

A pilot of English Language for Tourism was undertaken to support the gap in skills for the Hospitality industry.

The project is intended to provide three significant benefits:

Unlocking migrant capabilities, as people developed language skills that will enable them to contribute more to the local community where they live.

Saving costs to public services. Promoting social cohesion.



Barrie McLatchie

Barrie McLatchie was a class act. He was a unique character, full of charm, wit, and commitment.

When he is described to other people it's usually as 'Yes, Barrie the Scottish miner who came to Belfast to organise for the miner's strike and never went home. It was only a beginning. Barrie was born and raised in Ayrshire Scotland, he served his time as a mining engineer in both the coalfields of Ayrshire and the central workshop. He was active in the Co-operative Party and the Labour Party before becoming an officer for the National Union of Miners (NUM) in Edinburgh for whom he was to play a leading role during the 1980's dispute.

Barrie stood in opposition to the communities destroyed and left to the ravages of unemployment, drugs, and poverty, just as he would continue to stand up against injustice for the rest of his life. When he came to Ireland it was to organise solidarity and fundraising for the NUM.

It was during this work he first engaged with the Belfast Unemployed Centre on a scheme to bring miners children to Belfast to stay with families here as rest bite from a dispute that was in its height.

After being made redundant in 1985 he returned to Belfast to stay with friends and his sense of injustice in the face of Thatcherism naturally led him again into the orbit of the Unemployed Centre where he first became a volunteer and then a fulltime Welfare Advisor and Outreach Worker.

This was a role he was to do for 28 years, again a leading role which led him into many other areas and organisations: Over the years he was Chairperson to both the Irish National Organisation of the Unemployed and the Organisation of the Unemployed in NI.



He was a Director and Treasurer of the Law Centre and on the Board of Advice NI, he worked on cross border projects for EURES (European Employment Services) and was on the Management Committee of the Association of Independent advice centres.

Throughout that period, he maintained his union membership through the ATGWU (Amalgamated Transport & General Workers Union) which later became Unite. He was consistently involved in campaigns for housing, welfare, jobs, anti-poverty and similar. Always using his position to speak out for the vulnerable, the unemployed and communities in need. Barrie never saw his role as simply a job, it was a vocation and one he was utterly committed to. And in all these groups INOU, EURES, OUNI Barry was universally respected.

Everyone held him and his work in high regard. He will be greatly missed by those of us who worked closely with him, and his spirit and focus will be his legacy in the Centre



BURC YouTube channel

Committee and Staff Members

Committee Members – Northern Ireland Trade Union
Education and Social Centre

Belfast Unemployed Resource Centre.

Mr Joe Bowers – Chairperson
Mr Kevin Doherty – Vice Chair
Mr Brendan Mackin – Secretary
Ms Anne Molloy – Member
Mr Arthur Mc Keown – Member
Ms. Mary Gray – Member
Kerry Fleck – Member

Belfast Unemployed Resource Centre – Staff

Aisling Cartmill – Routes to Resilience Co-ordinator
Adele Moore – Finance Manager
Joanne Farrell – Welfare Advice
Claudia Belloni – Co-ordinator ESOL

Belfast Unemployed Resource Centre

4–6 Donegall Street Place,
Belfast, BT1 2FN,
Northern Ireland.

E: info@burc.org

T: +44(0)28 90961111

www.burc.org

Access Skills Ireland

Foxhall, New Mills, Letterkenny
Co. Donegal, F92 KP7

E: accessskills@burc.org

T: 028 9099 61111

Access Skills Northern Ireland

4–6 Donegall Street Place,
Belfast, BT1 2FN,
Northern Ireland.

E: accessskills@burc.org

T: 028 9099 61111

www.accessskills.org



Northern Ireland Trade Union Educational & Social Centre Ltd

Northern Ireland - Charity number 103294

Annual return

McAleer Jackson Limited
Chartered Accountants
Arthur House
41 Arthur Street
BELFAST BT1 4GB

Date: 29 September 2023

Dear Sirs

NORTHERN IRELAND TRADE UNION EDUCATIONAL & SOCIAL CENTRE LTD

We confirm, to the best of our knowledge and belief, the following representations given to you in connection with your preparation of the charity's financial statements for the year ended 31 December 2022.

We acknowledge as trustees our responsibility for ensuring:-

- (a) the accuracy of the accounting records and the accounts prepared from them; and
- (b) that the accounts give a true and fair view of the state of affairs of the company as at 31 December 2022 and of the deficit for the year then ended; and
- (c) that all the accounting records have been made available to you for the purpose of your independent examination; and
- (d) adequate internal controls have been designed, implemented and maintained to prevent and detect fraud and error.

Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Assets

All assets, except leased assets, included in the balance sheet are owned by the company and remain free from any lien, encumbrance or charges (except as disclosed in the accounts).

Fixed assets including leased assets

The net book amounts at which the fixed assets, including leased assets, are stated in the balance sheet are arrived at:-

- (a) after taking into account all capital expenditure on additions thereto, and excluding expenditure properly chargeable to revenue;
- (b) after eliminating the cost and accumulated depreciation relating to items sold or scrapped;
- (c) after providing for depreciation on the basis and at rates calculated to reduce the net book value of each asset to its estimated residual value by the end of the useful life in the company's business.

At the balance sheet date, there were no outstanding commitments for the purpose of fixed assets.

Investment property

Investment property valued at £603,948 (2021 - £603,948)

Other current assets

In our opinion, in the ordinary course of the business, the current assets in the balance sheet are expected to realise not less than the net book amounts at which they are stated.

Bank accounts

The following bank accounts were the only bank accounts in operation during the year to 31 December 2022:-

Ulster Bank current account no. xxxx2083	-	<u>£(35,927.17)</u>
Ulster Bank current account no. xxxx1838	-	<u>£956.37</u>
Ulster Bank current account no. xxxx2406	-	<u>£42,032.56</u>
Ulster Bank current account no. xxxx2240	-	<u>£(716.90)</u>
Ulster Bank current account no. xxxx2919	-	<u>£30,563.94</u>
Ulster Bank current account no. xxxx9003	-	<u>£(27.50)</u>
Ulster Bank current account no. xxxx2323	-	<u>£5.02</u>
Ulster Bank current account no. xxxx7498	-	<u>£(2,273.87)</u>
Ulster Bank current account no. xxxx2096	-	<u>£(2,561.70)</u>
Ulster Bank current account no. xxxx2596	-	<u>£(4,417.89)</u>
Ulster Bank current account no. xxxx7041	-	<u>€198.83</u>

Liabilities

Full provision has been made for all liabilities at the balance sheet date, including guaranteed, commitments and contingencies where the items are expected to result in significant loss.

We are not aware of any pending litigation, proceedings, hearings or claims negotiations which may result in significant loss to the company.

Income

Income per the profit & loss account is a complete and accurate reflection of the company's income.

Going concern

We believe that the company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the company's needs. We also confirm our plans for future action(s) required to enable the company to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the company's ability to continue as a going concern need to be made in the financial statements.

Related party transactions

We confirm that all such matters required to be disclosed in the financial statements have been included.

Other matters

We are not aware of any breaches or possible breaches of the Company Act 2006 which might result in the company suffering significant penalties or other loss.

We have no plans or intentions that may materially affect the book value of any assets or liabilities.

Except as disclosed, the results of period were not materially affected by transactions of a sort not usually undertaken by the company, circumstances of an exceptional or non-recurring nature, or charges or credits relating to prior years.

No circumstances have arisen, or events occurred, between the balance sheet date and the date of this letter in respect of matters which would require adjustment to our disclosures in the accounts. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

Should further material events occur, which may necessitate revision of the figures included in the accounts or inclusion of a note thereto, we will advise you accordingly.

Consolidation

We confirm that the company accounts have been consolidated to include all subsidiaries owned or controlled by Northern Ireland Trade Union Educational & Social Centre Ltd. These are as follows:

<u>Name</u>	<u>Registered</u>
BDA (Property Projects) Ltd	Northern Ireland
Community Training & Research Services Ltd	Northern Ireland
Access Skills Ireland Ltd	Northern Ireland
Access Skills Ireland CLG	Republic of Ireland
Radius (NI) Ltd	Northern Ireland
Radius Training Limited	Republic of Ireland

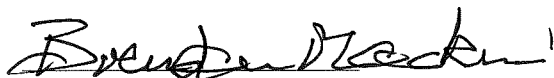
Charity Accounts

When preparing accounts for Northern Ireland Trade Union Educational & Social Centre Ltd it is important that the Trustees accurately distinguish between the different types of funds that the Charity holds. The main type of funds are as follows:-

- a) Restricted Funds: These are where sums of money are held in trust for particular purposes set out by the donor or in an appeal document and can only be spent on those purposes.
- b) Unrestricted Funds: These are funds which the Trustees are able to spend at their discretion for any of the Charity's purposes.

We confirm, to the best of our knowledge and belief, that all assets included within Northern Ireland Trade Union Educational & Social Centre Ltd's Statements of Assets and Liabilities in the Charity accounts for the year ended 31 December 2022 all allocated correctly between Restricted and Unrestricted funds.

Yours faithfully



BRENDAN MACKIN
SECRETARY



JOSEPH BOWERS
TRUSTEE