

Building Communities Resource Centre Ltd

Northern Ireland · Charity number 104953

Details

Known as	BCRC
Status	Received
Company number	71172
Registered	2016-05-11
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
Acorn The Business Centre
2 Riada Avenue
Ballymoney
County Antrim
Bt53 7lh
BT53 7LH

Phone 02827665068

Email info@theresourcecentre.org

Website www.theresourcecentre.org

Activities

Purposes: The objects of the Charity shall be to promote for the benefit of the inhabitants of the Causeway Coast and Glens Borough Council, Mid & East Antrim Borough Council and Derry City and Strabane District Council or their respective successors in title (the “area of benefit”) without distinction of sex, sexual orientation, race or of political, religious or other opinions, the advancement of education, the advancement of health, the advancement of community development, the relief of the disabled and the provision of facilities in the interests of social welfare for recreation or other leisure-time occupation with the object of improving the conditions of life for the said inhabitants and in particular: - to promote efficiency and effectiveness among community and voluntary organisations or projects in the area of benefit by providing advice, education and training, and practical support to such individuals, organisations or projects for the benefit of the public; and - to maintain and manage or co-operate with any local authority, its successors in title or private landlords in the operation and management of a Community Centre for activities promoted by the Charity. To promote such other charitable purposes as the Trustees may from time to time determine.

What the charity does: 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, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or

other disadvantage

How the charity works: Advice/advocacy/information,Community development,Community enterprise,Cultural,Education/training,Gender,Human rights/equality,Rural development,Urban development,Volunteer development

Who the charity helps: Adult training,Asylum seekers/refugees,Ethnic minorities,General public,Mental health,Older people,Physical disabilities,Unemployed/low income,Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£193,810	£243,763	£0	5

Trustees

Name	Role	Appointed
Jim Wilkinson		
Margaret Gordon		
Mr Keith Beattie		
Mrs Lorraine Purcell		
Mrs Margaret Anne Brown		
Mrs Mary Elizabeth Hedley		
Mrs Sonya Anne Carruthers		

Building Communities Resource Centre Ltd

Northern Ireland - Charity number 104953

Accounts

Company registered number: NI071172

Charity registered number: NIC104953

BUILDING COMMUNITIES RESOURCE CENTRE LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Tony Clarke

53 Andersonstown Road

Belfast

BT11 9AG

BUILDING COMMUNITIES RESOURCE CENTRE LTD

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BUILDING COMMUNITIES RESOURCE CENTRE LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Trustees' Annual Report (Incorporating the Director's Report)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 2 December 2008 and registered with the Charity Commission for Northern Ireland on 11 May 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Building Communities Resource Centre Ltd

Registered Company number

NI071172

Registered Charity number

NIC104953

Registered office

Acorn The Business Centre
2 Riada Avenue
Ballymoney
Antrim
BT53 7LH

CHAIRPERSON

Mrs Mary Elizabeth Hedley

TRUSTEES & DIRECTORS

Mrs Margaret Anne Brown

Mr Keith Beattie

Mrs Mary Elizabeth Hedley

Ms Lorraine Purcell

Ms Sonya Anne Carruthers

Mr Jim Wilkins

Ms Margaret Gordon

Co-opted 1 October 2025

INDEPENDENT EXAMINER

Tony Clarke

53 Andersonstown Road

Belfast

BT11 9AG

Trustees' Annual Report (Incorporating the Director's Report)

The Trustees present their annual report and financial statements for the year ended 31st March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' (effective 1st January 2019).

Objectives and Activities

Our charities purposes are as set out in the objects clause contained in the Company's Memorandum of Association.

The objects of the charity shall be to promote for the benefit of the inhabitants of Causeway Coast and Glens Borough Council, Mid & East Antrim Borough Council and Derry City and Strabane District Council or their respective successors in title (the "area of benefit") without distinction of sex, sexual orientation, race or of political, religious or other opinions, the advancement of education, the advancement of health, the advancement of community development, the relief of the disabled and the provision of facilities in the interests of social welfare for recreation or other leisure-time occupation with the object of improving the conditions of life for the said inhabitants and in particular:

To promote efficiency and effectiveness among community and voluntary organisations or projects in the area of benefit by providing advice, education and training, and practical support to such individuals, organisations or projects for the benefit of the public; and

To maintain and manage or co-operate with any local authority in the maintenance of a Community Centre for activities promoted by the company.

To promote such other charitable purposes as the Trustees may from time to time determine.

Delivering our aims

Our aims, objectives and activities are reviewed, monitored and assessed through bi monthly meetings of Board Members. They ensure adherence to the Charity Commission for Northern Ireland's general guidance on public health benefit in assessing compliance with stated aims and objectives and in programming future activities. The board is made up of individuals within the statutory, business, voluntary and community sectors.

How our charity activities deliver public benefit

Who use and benefit from our services?

The objects of the charity shall be to promote for the benefit of the inhabitants of Causeway Coast and Glens Borough Council, Mid & East Antrim Borough Council and Derry City and Strabane District Council. With a primary focus on CCGBC and provision to the community and voluntary sector.

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Who use and benefit from our services continued...

The main areas of charitable activities are in the promotion and support of local community development groups and activities, community cohesion and peace building and the ethnic communities support programme. The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Delivering Public Benefit

Building Communities: Networking and Development

The Department for Communities (DFC) supports BCRC with core funding enabling employment of two full time core staff positions: The Manager and the Finance / Admin Officer as well as core revenue costs through the Community Investment Fund (CIF). The themes of the Community Investment Fund are as follows: An Active Community, A Learning Community, An Inclusive Community and An Influential Community. During this reporting period BCRC staff have co-ordinated activities and funding relating to all core themes providing assistance to communities through networking, partnerships, training, lobbying, project development support, Access NI, funding support and sourcing funding, administration for groups and general advice sessions.

Ethnic Communities Support

In this reporting period BRC employ 3 members of staff. There was core funding from the Executive Office (TEO) Minority Ethnic Fund with additional investment from smaller trusts and grants to deliver in project outcomes. The Connection Café (connecting people and maintaining contact with ethnic communities and creating engagement with wider community), Diverse Women's Circle (wellbeing gatherings for women), Equality Diversity & Inclusion awareness training, various engagement and wellbeing events. Delivery of personal wellbeing surf therapy for children on the North Coast. Design and Delivery of Cultural Ambassadors Training. On going signposting, one-one outreach advocacy and emotional support, Delivery of Globetrotters Diversity Summer Scheme, ESOL classes, and establishment of an Anti-Hate Crime Forum for the Causeway Coast and Glens Borough Council area.

Structure, Governance and Trustees

The charity is a charitable company limited by guarantee incorporated in December 2008, and subsequently awarded the NI Charity number 104953. The company was established under a Memorandum of Association and is governed by its Articles of Association. Members liability in the event of the company being wound up is limited to £1.

The Trustees, who are also the Directors for the purpose of company law, and who serve during the year and up to the date of signature of the financial statements were:

Ms Marbeth Hedley	
Mr Keith Beattie	
Ms Lorraine Purcell	
Mr Jim Wilkinson	
Ms Anne Brown	
Ms Sonya Carruthers	
Mrs Mary Anderson	Resigned 1 June 2024
Ms Margaret Gordon	Co-opted 1 October 2025

Under the requirements of the Memorandum and Articles of Association directors are elected at an Annual General Meeting. None of the trustees have any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

The daily responsibility for the provision of the services rests with the Manager. The Manager is responsible for ensuring that the charity delivers on the projects / services specified, and that the strategic plan is being met.

Going Concern

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

Financial Review

The results for the year ended 31 March 2025 are set out on pages 8 and 9 of the financial statements.

The total income for the year ended 31 March 2025 amounted to £198,810 (2024: £206,289). The total expenditure was £243,763 (2024: £267,603)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £209,423 in reserves at the year end (2024: £256,769).

Reserves Policy

The directors have examined the Charity's requirements for reserves in light of the main risks to the organisation. It had established a policy whereby the unrestricted funds not committed or invested in tangible assets held by the Charity should be approximately 3 months' expenditure.

BUILDING COMMUNITIES RESOURCE CENTRE LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Trustees' responsibilities statement

The Trustees (who are also directors of Building Communities Resource Centre Ltd for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2019. 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.

This report was approved by the Trustees, on 03/12/2025 and signed on behalf by:



Mrs Mary Elizabeth Hedley
Director

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BUILDING COMMUNITIES RESOURCE CENTRE LTD

I report on the financial statements of the company for the year ended 31 March 2025 which are set out on pages 8 and 9.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

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

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements;
- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BUILDING COMMUNITIES RESOURCE CENTRE LTD (continued)

Independent examiner's statement continued...

(ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met or

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



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

03/12/2025

Date:

BUILDING COMMUNITIES RESOURCE CENTRE LTD
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Mar-25 TOTAL £	Year to 31-Mar-24 TOTAL £
Income from:					
Donations and Legacies	2	19,921	90	20,011	4,148
Charitable Activities	3	1,163	172,635	173,799	202,141
Total Income		21,084	172,725	193,810	206,289
Expenditure on:					
Charitable Activities	5	62,755	181,007	243,763	267,603
Total expenditure:		62,755	181,007	243,763	267,603
Net income / (expenditure)		(41,671)	(8,282)	(49,953)	(61,315)
Transfers between funds		(5,675)	5,675	-	-
Net movement in funds		(47,346)	(2,607)	(49,953)	(61,315)
<u>Reconciliation of funds</u>					
Total funds brought forward		256,769	9,760	266,529	327,843
Total funds carried forward		209,423	7,153	216,576	266,529

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

All incoming resources and resources expended derive from continuing activities.

The notes on page 10 to 17 form an integral part of these accounts

BUILDING COMMUNITIES RESOURCE CENTRE LTD
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BALANCE SHEET
As at 31 March 2025

	Note	<u>2025</u> £	<u>2024</u> £
Fixed Assets			
Tangible Assets	13	2,031	2,787
		<u>2,031</u>	<u>2,787</u>
Current Assets			
Debtors	7	84,698	90,033
Cash at bank		142,350	199,830
		<u>227,049</u>	<u>289,863</u>
Liabilities			
Creditors: amounts falling due within one year	8	<u>(12,504)</u>	<u>(26,122)</u>
Net Current Assets		<u>214,544</u>	<u>263,741</u>
Total Assets Less Current (Liabilities)		<u>216,576</u>	<u>266,528</u>
Net assets		<u>216,576</u>	<u>266,529</u>
Funds			
Restricted		7,153	9,760
Unrestricted		209,423	256,769
TOTAL FUNDS	11	<u>216,576</u>	<u>266,529</u>

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

The Trustees consider that the company is entitled to exemption from the requirement under the provisions of section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements were approved by the board directors on 03/12/2025 and were signed on their behalf by:



 Mrs Mary Elizabeth Hedley
 Director

The notes on page 10 to 17 form and integral part of these accounts

NOTES TO THE ACCOUNTS

1 Accounting policies

(a) Basis of preparation of financial statements

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

Building Communities Resource Centre Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical cost or transaction value unless otherwise stated in the relevant accounting policy.

(b) General information

Building Communities Resource Centre Ltd is a private company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI071172 The registered office address and principal place of business is Acorn The Business Centre, 2 Riada Avenue, Ballymoney, Antrim, BT53 7LH. The principal activity of the company continues to be to promote any charitable purpose for the benefit of the North East ('the area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by the advancement of education, the advancement of health, the relief of the disabled and the provision of facilities in the interests of social welfare for recreation or other leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

The financial statements are presented in Sterling (£). The level of rounding is £1.

(c) Company status

The company is a company limited by guarantee. The members of the company are the Trustees names 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.

(d) Going concern

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

(e) Income

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

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and the economic benefit can be measured reliably In accordance with the Charities SORP (FRS 102).

NOTES TO THE ACCOUNTS (continued)

(e) Income continued

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would be willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investments income is recognised at the time the investment income is receivable.

(f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The cost of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on the basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company.

(g) Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed assets and their recoverable amounts are recognised as impairments, impairments losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation if provided at rated calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	-	20 - 25% Straight Line
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NOTES TO THE ACCOUNTS (continued)

(h) Interest receivable

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

(i) Debtors

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

(j) Cash at Bank and in hand

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

(k) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that the transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount at the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of these amounts, discounted at the pre-tax discounted rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within the interest payable and similar charges.

(l) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(m) Fund accounting

General funds are unrestricted funds which are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the company and which have not been designated for other purposes.

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

BUILDING COMMUNITIES RESOURCE CENTRE LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2025****NOTES TO THE ACCOUNTS (continued)****2 Income from Donations and Legacies**

	2025			2024
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		
	£	£	£	£
Donations	4,475	-	4,475	1,025
Other	15,446	90	15,536	3,123
Totals 2025	19,921	90	20,011	4,148
Totals 2024	4,148	-	4,148	

3 Income from Charitable Activities

	2025			2024
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		
	£	£	£	£
TEO - Ethnic Minorities	-	70,724	70,724	74,210
CRC - Main grant	-	-	-	27,302
NHSCT - Navigator Funding	1,163	-	1,163	14,330
Woven Housing Association	-	8,345	8,345	-
Causeway Coat & Glens Council	-	4,979	4,979	-
British Red Cross	-	1,000	1,000	1,420
Radius Housing	-	21,159	21,159	12,680
Triangle Housing	-	-	-	2,426
Halifax	-	-	-	2,563
Department of Health	-	-	-	172
Department for the Communities	-	66,428	66,428	67,038
Totals 2025	1,163	172,635	173,799	202,141
Totals 2024	172	201,969	202,141	

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NOTES TO THE ACCOUNTS (CONTINUED)

4 <u>Staff Costs and Numbers</u>	2025	2024
	£	£
Gross wages and salaries	143,294	119,901
Social security costs	6,157	5,452
Pension Costs	2,854	1,466
	<u>152,305</u>	<u>126,819</u>

No employee received emoluments of more than £60,000 (2024: None)

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	<u>5</u>	<u>4</u>

5 Expenditure

Charitable Activities	2025			2024
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	£	£
	£	£		
Staff Costs	27,718	124,587	152,305	126,819
Depreciation and impairment	26	730	756	756
Programme Activity & Resources	2,205	19,990	22,194	41,080
Travel expenses	149	370	519	6,625
Staff training	195	-	195	2,094
Rent and Rates	5,829	13,116	18,945	16,005
Light and heat	4,784	5,737	10,521	6,896
Cleaning and maintenance	2,243	901	3,144	6,215
Insurance	-	1,080	1,080	1,113
Telephone and Broadband	3,608	442	4,050	1,095
Printing, stationery and postage	4,190	2,417	6,607	2,537
General expenses	3,222	960	4,182	1,167
Bank charges	252	152	405	345
Advertising	-	-	-	696
Consultants's fees	2,778	7,773	10,551	33,155
Accountancy fees	5,556	2,752	8,308	3,840
Grants Returned	-	-	-	17,166
Total 2025	<u>62,755</u>	<u>181,007</u>	<u>243,763</u>	<u>267,603</u>
Total 2024	<u>37,336</u>	<u>230,267</u>	<u>267,603</u>	

NOTES TO THE ACCOUNTS (CONTINUED)

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2024 - £NIL).

During the year, no Trustees received any benefits in kind (2024 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2024- £NIL).

7 Debtors

	2025	2024
	£	£
Trade debtors	84,698	90,033
Total 2025	84,698	90,033

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals & Deferred Income	12,504	8,664
HMRC PAYE & Pension	-	291
Grants Returned	-	17,166
Total 2025	12,504	26,122

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £1,200 (2024 - £1,200)

10 Related party transactions

There were no related party transactions during the year.

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NOTES TO THE ACCOUNTS (continued)

11 Statement of funds - current year

	Balance at 1 April 2024	Income	Expense	Transfer in/out	Balance at 31 March 2025
	£	£	£	£	£
<u>Restricted funds</u>					
Department for Communities	-	66,428	(66,428)	-	-
The Executive Office - MEDF	-	70,724	(76,399)	5,675	-
Children in Need	7,644		(7,644)	-	-
CC&G ESOL Conversation Cafe	-	4,277	(4,277)	-	-
Causeway PCSP Grant	-	748	(748)	-	-
Awards for All	1,002	-	(465)	-	537
Halifax	583	-	(583)	-	-
Woven Housing Association	-	8,345	(8,345)	-	-
British Red Cross	-	1,000	(1,000)	-	-
BEAM	-	45	-	-	45
National Lottery	531		(265)	-	266
Radius Housing	-	21,159	(14,854)	-	6,305
Total restricted funds	9,760	172,725	(181,007)	5,675	7,153
<u>Unrestricted funds</u>					
General	256,769	21,084	(62,755)	(5,675)	209,423
Total Unrestricted funds	256,769	21,084	(62,755)	(5,675)	209,423
Total of funds - current year	266,529	193,810	(243,763)	-	216,576

12 Statement of fund - prior year

	Balance at 1 April 2023	Income	Expense	Transfer in/out	Balance at 31 March 2024
Total unrestricted funds	289,785	4,320	(37,336)	-	256,769
Total restricted funds	38,058	201,969	(230,267)	-	9,760
Total of funds - prior year	327,843	206,289	(267,603)	-	266,529

BUILDING COMMUNITIES RESOURCE CENTRE LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Overview of Restricted Funds (continued)

13 Fixed Assets

	Fixtures and fittings
COST	£
At 1 April 2024	40,319
Additions	-
At 31 March 2025	<u>40,319</u>
DEPRECIATION	
At 1 April 2024	37,532
Charge for the year	756
At 31 March 2025	<u>38,288</u>
NET BOOK VALUE	
At 1 April 2024	<u>2,787</u>
At 31 March 2025	<u><u>2,031</u></u>

Building Communities Resource Centre Ltd

Northern Ireland - Charity number 104953

Accounts

Company registered number: NI071172

Charity registered number: NIC104953

BUILDING COMMUNITIES RESOURCE CENTRE LTD

(Private company limited by guarantee without share capital)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Tony Clarke

53 Andersonstown Road

Belfast

BT11 9AG

BUILDING COMMUNITIES RESOURCE CENTRE LTD

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BUILDING COMMUNITIES RESOURCE CENTRE LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 2 December 2008 and registered with the Charity Commission for Northern Ireland on 11 May 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Building Communities Resource Centre Ltd

Registered Company number

NI071172

Registered Charity number

NIC104953

Registered office

Acorn The Business Centre
2 Riada Avenue
Ballymoney
Antrim
BT53 7LH

CHAIRPERSON

Mrs Mary Elizabeth Hedley

TRUSTEES & DIRECTORS

Mrs Margaret Anne Brown
Mr Keith Beattie
Mrs Mary Elizabeth Hedley
Ms Lorraine Purcell
Ms Sonya Anne Carruthers
Mr Jim Wilkins

INDEPENDENT EXAMINER

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

Trustees' Annual Report (Incorporating the Director's Report)

The Trustees present their annual report and financial statements for the year ended 31st March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' (effective 1st January 2019).

Objectives and Activities

Our charity's purposes are as set out in the objects clause contained in the company's Memorandum of Association.

To promote any charitable purpose for the benefit of the North East ('the area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by the advancement of education, the advancement of health, the relief of the disabled and the provision of facilities in the interests of social welfare for recreation or other leisure-time occupation with the object of improving the conditions of life for the said inhabitants and in particular:

To promote efficiency and effectiveness among the community and voluntary organisations or projects in the area of the benefit by providing advice, education and training, and practical support to such organisations or projects for the benefit of the public;

To maintain and manage or co-operate with any local authority in the maintenance of a Community Centre for activities promoted by the company.

Objectives and Activities

Our aims, objectives and activities are reviewed, monitored and assessed through monthly meetings of company directors. The directors ensure adherence to the Charity Commission for Northern Ireland's general guidance on public health benefit in assessing compliance with stated aims and objectives and in programming future activities. The board is made up of individuals within the statutory, business, voluntary and community sectors.

How our charity activities deliver public benefit

Who use and benefit from our services?

Our objects and funding focus the services we provide to the community and voluntary sector of the Causeway Coast and Glens District and the surrounding areas.

The main areas of charitable activity are in the promotion and support of local community development groups and activities, community cohesion and peace building, ethnic communities support programme, connecting older people through the community Navigator and the disability development programme. The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Delivering Public Benefit

Building Communities: Networking and Development

The Department for Communities (DFC) supports BCRC with core funding enabling employment of two full time core staff positions: the Manager and the Finance / Admin Officer as well as core revenue costs through the Community Investment Fund (CIF). The themes of the Community Investment Fund are as follows: An Active Community, A Learning Community, An Inclusive Community, and An Influential Community. During this reporting period BCRC staff co-ordinated activities and funding relating to all core themes providing assistance to communities through networking, partnerships, training, lobbying, project development support, Access NI, funding support and sourcing funding, administration for groups and general advice sessions.

Community Outreach Support

BCRC Community Outreach worker used a community development approach to build relationships within and between communities and this enables peace and reconciliation between and within rural and urban interfaces. This project funded one staff person, was core funded by CRCNI, and DFA. The Lifting Horizons 2 developed an existing DFAT pilot project with North Antrim Five Villages Forum. This project Lifting Horizons 2 sustained a community development approach to address some of these shared social needs and to provide a platform where these communities can build relationships, explore cultures, improve understanding and work together to move their communities forward. This project provided training and opportunities for rural villages to build on their volunteer capacities to enable them to feel empowered and have the skills to raise their voices and be heard in addressing issues in their communities and views on reconciliation and ultimately ease tensions in a community where paramilitaries are saying community development is not working. The project encouraged dialogue, reached marginalised groups and built understanding and a collective voice between different communities. Participants explored shared history and single identity history learning from the past and lessons from history through Cultural Institution Workshops which deepened understanding and promoted respect and tolerance between different groups and traditions and explored issues around identity in ways that promoted understanding, tolerance and inclusivity. Due to staff resigning, Board Members changing, difficulties in recruitment, this project was halted and DFA/CRCNI were informed.

Ethnic Communities Support

In this reporting period BRC employed 3 members of staff (two Polish Bi-Lingual). There was core funding from the Executive Office (TEO) Minority Ethnic Fund with additional investment from smaller trusts and grants to deliver in project outcomes. The Connection Café (connecting people and maintaining contact with ethnic communities and creating engagement with wider community), Diverse Women's Circle (well being gatherings for women), Equality Diversity & Inclusion awareness training, various engagement and well being events. Delivery of personal wellbeing surf therapy for children on the North Coast. The facilitation of Creative Cultures in partnership with NI Libraries. Design and Delivery of Cultural Ambassadors Training.

Ethnic Communities Support continued...

On going signposting, one-one outreach advocacy and emotional support, Delivery of Globetrotters Diversity Summer Scheme, ESOL classes, and establishment of an Anti-Hate Crime Forum for the Causeway Coast and Glens Borough Council area.

Causeway Locality Community Navigator for Older People

With funding from the PHA and Northern Health and Social Services Trust, BCRC provided this vital service to older people in the community with one full time member of staff who triaged referrals and signposted to services for the benefit of older people over 50 years. This project provided one point of contact and helped link people into vital services and social activities to aid their physical and mental health and improve their wellbeing. This project ended in July 2023, due to the staff person resigning and ongoing recruitment issues.

The Disability Development Programme

The Disability programme ran with one staff person for a set period of time, the Rock School and Creative Space for activities was funded by Children in Need, this was a great success. This project ended in June 2023.

Structure, Governance and Trustees

Building Communities Resource Centre Ltd which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland, registration number NI071172, with the objective of undertaking charitable activities for the benefit of the inhabitants of Northern Ireland.

Going Concern

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

Financial Review

The results for the year ended 31 March 2024 are set out on pages 8 and 9 of the financial statements.

The total income for the year ended 31 March 2024 amounted to £206,289 (2023: £341,321). The total expenditure was £267,603 (2023: £316,687)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £256,769 in reserves at the year end (2023: £289,785).

Reserves Policy

The income of the Company is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

BUILDING COMMUNITIES RESOURCE CENTRE LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Trustees' responsibilities statement


The Trustees (who are also directors of Building Communities Resource Centre Ltd for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2019. 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.

This report was approved by the Trustees, on 4th Dec. 24 and signed on behalf by:



Mrs Mary Elizabeth Hedley
Director

BUILDING COMMUNITIES RESOURCE CENTRE LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BUILDING COMMUNITIES RESOURCE CENTRE LTD

I report on the financial statements of the company for the year ended 31 March 2024 which are set out on pages 8 and 9.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

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

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements;
- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

BUILDING COMMUNITIES RESOURCE CENTRE LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BUILDING COMMUNITIES RESOURCE CENTRE LTD (continued)

Independent examiner's statement continued...

(ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met or

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



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

4.12.24
Date:

BUILDING COMMUNITIES RESOURCE CENTRE LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

		Unrestricted Funds	Restricted Funds	Year to 31-Mar-24 TOTAL	Year to 31-Mar-23 TOTAL
	Note	£	£	£	£
Income from:					
Donations and Legacies	2	4,148	-	4,148	81,604
Charitable Activities	3	172	201,969	202,141	259,717
Total Income		4,320	201,969	206,289	341,321
Expenditure on:					
Charitable Activities	5	37,336	230,267	267,603	316,687
Total expenditure:		37,336	230,267	267,603	316,687
Net income / (expenditure)		(33,016)	(28,298)	(61,315)	24,634
Transfers between funds		-	-	-	-
Net movement in funds		(33,016)	(28,298)	(61,315)	24,634
<u>Reconciliation of funds</u>					
Total funds brought forward		289,785	38,058	327,843	303,209
Total funds carried forward		256,769	9,760	266,529	327,843

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

All incoming resources and resources expended derive from continuing activities.

The notes on page 10 to 17 form an integral part of these accounts

BUILDING COMMUNITIES RESOURCE CENTRE LTD
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 MARCH 2024

BALANCE SHEET
As at 31 March 2024

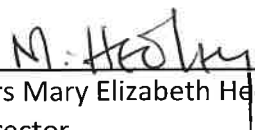
	Note	2024	2023
		£	£
Fixed Assets			
Tangible Assets	13	2,787	3,023
		2,787	3,023
Current Assets			
Debtors	7	90,033	55,354
Cash at bank		199,830	298,129
		289,863	353,483
Liabilities			
Creditors: amounts falling due within one year	8	(26,122)	(28,663)
Net Current Assets		263,741	324,820
Total Assets Less Current (Liabilities)		266,528	327,843
Net assets		266,529	327,843
Funds			
Restricted		9,760	38,058
Unrestricted		256,769	289,785
TOTAL FUNDS	11	266,529	327,843

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

The Trustees consider that the company is entitled to exemption from the requirement under the provisions of section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements were approved by the board directors on 4th Dec 24 and were signed on their behalf by:



 Mrs Mary Elizabeth Hedley
 Director

The notes on page 10 to 17 form and integral part of these accounts

BUILDING COMMUNITIES RESOURCE CENTRE LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS

1 Accounting policies

(a) Basis of preparation of financial statements

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

Building Communities Resource Centre Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical cost or transaction value unless otherwise stated in the relevant accounting policy.

(b) General information

Building Communities Resource Centre Ltd is a private company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI071172 The registered office address and principal place of business is Acorn The Business Centre, 2 Riada Avenue, Ballymoney, Antrim, BT53 7LH. The principal activity of the company continues to be to promote any charitable purpose for the benefit of the North East ('the area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by the advancement of education, the advancement of health, the relief of the disabled and the provision of facilities in the interests of social welfare for recreation or other leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

The financial statements are presented in Sterling (£). The level of rounding is £1.

(c) Company status

The company is a company limited by guarantee. The members of the company are the Trustees names 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.

(d) Going concern

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

(e) Income

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

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and the economic benefit can be measured reliably In accordance with the Charities SORP (FRS 102).

NOTES TO THE ACCOUNTS (continued)

(e) Income continued

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would be willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investments income is recognised at the time the investment income is receivable.

(f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The cost of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on the basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company.

(g) Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed assets and their recoverable amounts are recognised as impairments, impairments losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	-	20 - 25% Straight Line
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NOTES TO THE ACCOUNTS (continued)

(h) Interest receivable

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

(i) Debtors

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

(j) Cash at Bank and in hand

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

(k) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that the transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount at the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of these amounts, discounted at the pre-tax discounted rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within the interest payable and similar charges.

(l) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(m) Fund accounting

General funds are unrestricted funds which are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the company and which have not been designated for other purposes.

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

BUILDING COMMUNITIES RESOURCE CENTRE LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS (continued)**2 Income from Donations and Legacies**

	2024			2023
	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
Donations	1,025	-	1,025	67,328
Other	3,123	-	3,123	14,276
Totals 2024	4,148	-	4,148	81,604
Totals 2023	26,219	-	26,219	

3 Income from Charitable Activities

	2024			2023
	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
Children in Need	-	-	-	34,294
TEO - Ethnic Minorities	-	74,210	74,210	66,378
CRC - Main grant	-	27,302	27,302	40,530
NHSCT - Navigator Funding	-	14,330	14,330	45,251
CFNI	-	-	-	21,206
DFA; Reconciliation Fund	-	-	-	32,439
Causeway Coat & Glens Council	-	-	-	505
British Red Cross	-	1,420	1,420	1,000
Radius Housing	-	12,680	12,680	16,264
NIHE	-	-	-	1,850
Triangle Housing	-	2,426	2,426	-
Halifax	-	2,563	2,563	-
Department of Health	172	-	172	-
Department for the Communities	-	67,038	67,038	-
Totals 2024	172	201,969	202,141	259,717
Totals 2023	115,113	302,246	417,359	

BUILDING COMMUNITIES RESOURCE CENTRE LTD
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TRUSTEES' REPORT AND FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS (CONTINUED)

4 Staff Costs and Numbers

	<u>2024</u>	<u>2023</u>
	£	£
Gross wages and salaries	119,901	180,463
Social security costs	5,452	10,610
Pension Costs	1,466	2,245
	<u>126,819</u>	<u>193,318</u>

No employee received emoluments of more than £60,000 (2023: None)

The average monthly number of employees during the year was:

	<u>2024</u>	<u>2023</u>
	Number	Number
	<u>4</u>	<u>8</u>

5 Expenditure

	<u>2024</u>			<u>2023</u>
Charitable Activities	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	£	£
	£	£		
Staff Costs	13,547	113,272	126,819	193,318
Depreciation and impairment	26	730	756	928
Programme Activity & Resources	10,388	30,693	41,080	63,225
Travel expenses	1,635	4,991	6,625	4,090
Staff training	2,094	-	2,094	220
Rent and Rates	51	15,954	16,005	16,316
Light and heat	-	6,896	6,896	9,523
Cleaning and maintenance	3,050	3,165	6,215	3,772
Insurance	363	750	1,113	1,284
Telephone and Broadband	325	770	1,095	1,016
Printing, stationery and postage	1,054	1,483	2,537	1,130
General expenses	1,167	-	1,167	2,761
Bank charges	345	-	345	374
Advertising	346	350	696	-
Consultants's fees	2,947	30,208	33,155	17,280
Accountancy fees	-	3,840	3,840	1,450
Grants Returned	-	17,166	17,166	-
Total 2024	<u>37,336</u>	<u>230,267</u>	<u>267,603</u>	<u>316,687</u>
Total 2023	<u>161,604</u>	<u>286,533</u>	<u>448,137</u>	

BUILDING COMMUNITIES RESOURCE CENTRE LTD
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TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS (CONTINUED)

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2023 - £NIL).
 During the year, no Trustees received any benefits in kind (2023 - £NIL).
 During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

7 Debtors

	<u>2024</u>	<u>2023</u>
	£	£
Trade debtors	90,033	55,354
Total 2024	<u>90,033</u>	<u>55,354</u>

8 Creditors: amounts falling due within one year

	<u>2024</u>	<u>2023</u>
	£	£
Accruals & Deferred Income	8,664	26,702
HMRC PAYE & Pension	291	1,961
Grants Returned	17,166	-
Total 2024	<u>26,122</u>	<u>28,663</u>

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £1,200 (2023 - £1,450)

10 Related party transactions

There were no related party transactions during the year.

BUILDING COMMUNITIES RESOURCE CENTRE LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS (continued)**11 Statement of funds - current year**

	Balance at 1 April 2023	Income	Expenditure	Transfer in/out	Balance at 31 March 2024
<u>Restricted funds</u>	£	£	£	£	£
Department for Communities	(1,183)	67,038	(65,855)	-	-
The Executive Office - MEDF	(1,114)	74,210	(73,096)	-	-
Children in Need	9,156	-	(1,512)	-	7,644
CRC - main grant	-	22,765	(22,765)	-	-
DFA; Reconciliation fund	15,033	-	(15,033)	-	-
Awards for All	1,467	-	(465)	-	1,002
Halifax	-	2,563	(1,980)	-	583
NHSCT - Navigator	10,955	14,330	(25,285)	-	-
CFNI	806	4,538	(5,344)	-	-
British Red Cross	400	1,420	(1,820)	-	-
Triangle Housing	-	2,426	(2,426)	-	-
National Lottery	796	-	(265)	-	531
Radius Housing	1,742	12,680	(14,422)	-	-
Total restricted funds	38,058	201,969	(230,267)	-	9,760
<u>Unrestricted funds</u>					
General	289,785	4,320	(37,336)	-	256,769
Total Unrestricted funds	289,785	4,320	(37,336)	-	256,769
Total of funds - current year	327,843	206,289	(267,603)	-	266,529

12 Statement of fund - prior year

	Balance at 1 April 2022	Income	Expenditure	Transfer in/out	Balance at 31 March 2023
Total unrestricted funds	276,826	14,276	(18,745)	17,428	289,785
Total restricted funds	26,383	327,045	(297,942)	(17,428)	38,058
Total of funds - prior year	303,209	341,321	(316,687)	-	327,843

BUILDING COMMUNITIES RESOURCE CENTRE LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Overview of Restricted Funds (continued)

13 Fixed Assets

	Fixtures and fittings
	£
COST	
At 1 April 2023	39,799
Additions	520
At 31 March 2024	<u>40,319</u>
DEPRECIATION	
At 1 April 2023	36,776
Charge for the year	756
At 31 March 2024	<u>37,532</u>
NET BOOK VALUE	
At beginning of period	<u>3,023</u>
At 31 March 2024	<u><u>2,787</u></u>

Building Communities Resource Centre Ltd

Northern Ireland - Charity number 104953

Annual report

BUILDING COMMUNITIES RESOURCE CENTRE LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 2 December 2008 and registered with the Charity Commission for Northern Ireland on 11 May 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Building Communities Resource Centre Ltd

Registered Company number

NI071172

Registered Charity number

NIC104953

Registered office

Acorn The Business Centre
2 Riada Avenue
Ballymoney
Antrim
BT53 7LH

CHAIRPERSON

Mrs Mary Elizabeth Hedley

TRUSTEES & DIRECTORS

Mrs Margaret Anne Brown
Mr Keith Beattie
Mrs Mary Elizabeth Hedley
Ms Lorraine Purcell
Ms Sonya Anne Carruthers
Mr Jim Wilkins

INDEPENDENT EXAMINER

Tony Clarke

53 Andersonstown Road
Belfast
BT11 9AG

Trustees' Annual Report (Incorporating the Director's Report)

The Trustees present their annual report and financial statements for the year ended 31st March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' (effective 1st January 2019).

Objectives and Activities

Our charity's purposes are as set out in the objects clause contained in the company's Memorandum of Association.

To promote any charitable purpose for the benefit of the North East ('the area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by the advancement of education, the advancement of health, the relief of the disabled and the provision of facilities in the interests of social welfare for recreation or other leisure-time occupation with the object of improving the conditions of life for the said inhabitants and in particular:

To promote efficiency and effectiveness among the community and voluntary organisations or projects in the area of the benefit by providing advice, education and training, and practical support to such organisations or projects for the benefit of the public;

To maintain and manage or co-operate with any local authority in the maintenance of a Community Centre for activities promoted by the company.

Objectives and Activities

Our aims, objectives and activities are reviewed, monitored and assessed through monthly meetings of company directors. The directors ensure adherence to the Charity Commission for Northern Ireland's general guidance on public health benefit in assessing compliance with stated aims and objectives and in programming future activities. The board is made up of individuals within the statutory, business, voluntary and community sectors.

How our charity activities deliver public benefit

Who use and benefit from our services?

Our objects and funding focus the services we provide to the community and voluntary sector of the Causeway Coast and Glens District and the surrounding areas.

The main areas of charitable activity are in the promotion and support of local community development groups and activities, community cohesion and peace building, ethnic communities support programme, connecting older people through the community Navigator and the disability development programme. The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Delivering Public Benefit

Building Communities: Networking and Development

The Department for Communities (DFC) supports BCRC with core funding enabling employment of two full time core staff positions: the Manager and the Finance / Admin Officer as well as core revenue costs through the Community Investment Fund (CIF). The themes of the Community Investment Fund are as follows: An Active Community, A Learning Community, An Inclusive Community, and An Influential Community. During this reporting period BCRC staff co-ordinated activities and funding relating to all core themes providing assistance to communities through networking, partnerships, training, lobbying, project development support, Access NI, funding support and sourcing funding, administration for groups and general advice sessions.

Community Outreach Support

BCRC Community Outreach worker used a community development approach to build relationships within and between communities and this enables peace and reconciliation between and within rural and urban interfaces. This project funded one staff person, was core funded by CRCNI, and DFA. The Lifting Horizons 2 developed an existing DFAT pilot project with North Antrim Five Villages Forum. This project Lifting Horizons 2 sustained a community development approach to address some of these shared social needs and to provide a platform where these communities can build relationships, explore cultures, improve understanding and work together to move their communities forward. This project provided training and opportunities for rural villages to build on their volunteer capacities to enable them to feel empowered and have the skills to raise their voices and be heard in addressing issues in their communities and views on reconciliation and ultimately ease tensions in a community where paramilitaries are saying community development is not working. The project encouraged dialogue, reached marginalised groups and built understanding and a collective voice between different communities. Participants explored shared history and single identity history learning from the past and lessons from history through Cultural Institution Workshops which deepened understanding and promoted respect and tolerance between different groups and traditions and explored issues around identity in ways that promoted understanding, tolerance and inclusivity. Due to staff resigning, Board Members changing, difficulties in recruitment, this project was halted and DFA/CRCNI were informed.

Ethnic Communities Support

In this reporting period BRC employed 3 members of staff (two Polish Bi-Lingual). There was core funding from the Executive Office (TEO) Minority Ethnic Fund with additional investment from smaller trusts and grants to deliver in project outcomes. The Connection Café (connecting people and maintaining contact with ethnic communities and creating engagement with wider community), Diverse Women's Circle (well being gatherings for women), Equality Diversity & Inclusion awareness training, various engagement and well being events. Delivery of personal wellbeing surf therapy for children on the North Coast. The facilitation of Creative Cultures in partnership with NI Libraries. Design and Delivery of Cultural Ambassadors Training.

Ethnic Communities Support continued...

On going signposting, one-one outreach advocacy and emotional support, Delivery of Globetrotters Diversity Summer Scheme, ESOL classes, and establishment of an Anti-Hate Crime Forum for the Causeway Coast and Glens Borough Council area.

Causeway Locality Community Navigator for Older People

With funding from the PHA and Northern Health and Social Services Trust, BCRC provided this vital service to older people in the community with one full time member of staff who triaged referrals and signposted to services for the benefit of older people over 50 years. This project provided one point of contact and helped link people into vital services and social activities to aid their physical and mental health and improve their wellbeing. This project ended in July 2023, due to the staff person resigning and ongoing recruitment issues.

The Disability Development Programme

The Disability programme ran with one staff person for a set period of time, the Rock School and Creative Space for activities was funded by Children in Need, this was a great success. This project ended in June 2023.

Structure, Governance and Trustees

Building Communities Resource Centre Ltd which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland, registration number NI071172, with the objective of undertaking charitable activities for the benefit of the inhabitants of Northern Ireland.

Going Concern

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

Financial Review

The results for the year ended 31 March 2024 are set out on pages 8 and 9 of the financial statements.

The total income for the year ended 31 March 2024 amounted to £206,289 (2023: £341,321). The total expenditure was £267,603 (2023: £316,687)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £256,769 in reserves at the year end (2023: £289,785).

Reserves Policy

The income of the Company is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

BUILDING COMMUNITIES RESOURCE CENTRE LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Trustees' responsibilities statement

The Trustees (who are also directors of Building Communities Resource Centre Ltd for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2019. 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.

This report was approved by the Trustees, on 4th Dec. 24 and signed on behalf by:



Mrs Mary Elizabeth Hedley
Director

Building Communities Resource Centre Ltd

Northern Ireland - Charity number 104953

Annual return

BUILDING COMMUNITIES RESOURCE CENTRE LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BUILDING COMMUNITIES RESOURCE CENTRE LTD

I report on the financial statements of the company for the year ended 31 March 2024 which are set out on pages 8 and 9.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

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

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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

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

- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

BUILDING COMMUNITIES RESOURCE CENTRE LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BUILDING COMMUNITIES RESOURCE CENTRE LTD (continued)

Independent examiner's statement continued...

(ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met or

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



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

4.12.24
Date: _____

Building Communities Resource Centre Ltd

Northern Ireland - Charity number 104953

Accounts

Charity registration number NIC104953

Company registration number NI071172 (Northern Ireland)

BUILDING COMMUNITIES RESOURCE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

BUILDING COMMUNITIES RESOURCE CENTRE

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BUILDING COMMUNITIES RESOURCE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Mary Anderson Ms Marbeth Hedley Mr Keith Beattie Ms Lorraine Purcell Mr Jim Wilkinson Ms Margaret Graham Ms Anne Brown	(Appointed 19 January 2023) (Appointed 16 February 2023) (Appointed 16 February 2023) (Appointed 1 October 2023) (Appointed 16 February 2023) (Appointed 16 February 2023)
Secretary	Mrs Mary Anderson	
Charity number	NIC104953	
Company number	NI071172	
Registered office	Unit 22/23, Acorn Business Centre 2 Riada Avenue Ballymoney BT53 7LH	
Independent examiner	Moore NI LLP 21-23 Clarendon Street Derry~Londonderry BT48 7EP	
Bankers	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB	

BUILDING COMMUNITIES RESOURCE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Our charity's purposes are as set out in the objects clause contained in the company's Memorandum of Association:

- to promote any charitable purpose for the benefit of the North East ("the area of benefit") without distinction of sex, sexual orientation, race or of political, religious or other opinions, by the advancement of education, the advancement of health, the relief of the disabled and the provision of facilities in the interests of social welfare for recreation or other leisure-time occupation with the object of improving the conditions of life for the said inhabitants and in particular:
- to promote efficiency and effectiveness among the community and voluntary organisations or projects in the area of the benefit by providing advice, education and training, and practical support to such organisations or projects for the benefit of the public;
- to maintain and manage or co-operate with any local authority in the maintenance of a Community Centre for activities promoted by the company.

Delivering our aims

Our aims, objectives and activities are reviewed, monitored and assessed through monthly meetings of company directors. The directors ensure adherence to the Charity Commission for Northern Ireland's general guidance on public benefit in assessing compliance with stated aims and objectives and in programming future activities. The board is made up of individuals within the statutory, business, voluntary and community sectors.

How our charity activities deliver public benefit

Who use and benefit from our services?

Our objects and funding focus the services we provide to the community and voluntary sector of the Causeway Coast and Glens District and the surrounding area.

The main areas of charitable activity are in the promotion and support of local community development groups and activities, community cohesion and peace building, ethnic minorities and migrant workers support project, connecting older people through the Community Navigator for Older People and the disability development programme.

Delivering Public Benefit

Our objects and funding focus the services we provide to the community and voluntary sector of the Causeway Coast and Glens District and the surrounding area. The main areas of charitable activity are in the promotion and support of local community development groups and activities, community cohesion and peace building and our ethnic minorities support project. The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

BUILDING COMMUNITIES RESOURCE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Building Communities: Networking and Development

The Department for Communities (DfC) supports BCRC with core funding enabling employment of two full time core staff positions: the Manager and the Admin Officer as well as core revenue costs through the Community Investment Fund (CIF). The themes of the Community Investment Fund are An Active Community, A Learning Community, An Inclusive Community and an Influential Community. During this reporting period BCRC staff co-ordinated activities and funding relating to all four core themes providing assistance to communities through online networking, partnerships, training, lobbying, project development support, Access NI, funding support and sourcing funding, community group accounts examinations, administration for groups and general advice sessions.

Community Outreach Support

BCRC Community Outreach Workers use a community development approach to build relations inter and intra community and this enables peace and reconciliation between rural and urban interfaces. The Community Outreach Project employs two part-time staff delivers a range of projects and are core-funded by CRC NI. The Community Outreach workers delivered a full programme including Cross Community Dialogues; Shared Education; Cultural Expression; Shared Space and Shared Heritage complementing the Decade of Centenaries. The Community Outreach Team helped numerous groups with funding applications, charity hub support, and project development work to increase interdependence and to reconcile communities.

Ethnic Communities Support

In this reporting period BCRC employed 3 staff members (two Polish bi-lingual). There was core funding from The Executive Office (TEO) Minority Ethnic Development Fund with additional investment from smaller trusts and grants to deliver in project outcomes. The Connection Café (connecting people and maintaining contact with ethnic communities); Diverse Women's Circle (well-being gatherings for women); EDI awareness; and walking group were useful to help people reengage post covid. The team were also engaged in Globetrotters Diversity Summer Scheme, Polish and BAME signposting service, ESOL classes, and the Hate Crime Awareness conference.

Causeway Locality Community Navigator for Older People

With funding from the PHA & Northern Health Social Services Trust, BCRC provided this vital service to older people in the community with one full time member of staff who triaged referrals and signposted to services for the benefit of people over 50 years. This project provided one point of contact and helped link people into vital services and social activities to aid their physical and mental health and improve their well-being. We updated the directory of services for the NHSCT too.

The Disability Development Programme

Rocking the Causeway ran with one part-time staff member and programme costs from BBC Children in Need. The Rock School and Creative Space activities were a great success. The moving images project, drama academy, fitness programme, creative space art tutorials, dance/Makaton, games days and summer scheme were also well received and exceeded funding targets.

Financial review

Fortunately the charity has managed to secure funding from the Department of Communities (DFC), The Executive Office (TEO) Minority Ethnic Development Fund & Central Good Relations Fund, BBC Children in Need, The Community Relations Council, NHSCT, Department of Foreign Affairs and Trade: Reconciliation Fund, Halifax, The National Lottery Community Fund, British Red Cross, The Community Foundation, NIHE and Radius Housing.

The Charity has recorded an overall surplus of £24,634 for the financial year. Unrestricted reserves have increased by £12,959. Income overall and income from core funders has remained at a similar level to the previous year. Expenditure on activities and programmes varies from year to year depending on funding received and the activities undertaken. However, the related running costs have remained relatively consistent with the previous year.

BUILDING COMMUNITIES RESOURCE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Reserves policy

The directors have examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible assets held by the Charity should be approximately 3 months' expenditure. Expenditure for 2022-23 was £317k and therefore the target is £79.2k in general funds.

The reserves are needed to meet the working capital requirements of the Charity and the directors are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. The present level of unrestricted reserves available to the Charity of £289,785 are in excess of this target level. There are restricted reserves of £38,058. The long-term strategy is to continue to build reserves through planned operating surpluses.

Structure, governance and management

The charity is a charitable company limited by guarantee incorporated on 2 December 2008. The organisation was called forward from the Deemed List by the The Charity Commission for Northern Ireland in January 2015 and was subsequently awarded the NI Charity number 104953. The company was established under a Memorandum of Association and is governed by its Articles of Association. Member's liability in the event of the company being wound up is limited to £1.

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

Mr Francis Leo Cunningham	(Resigned 1 December 2023)
Ms Mary McCusker	(Resigned 1 December 2023)
Mrs Miriam Thompson	(Resigned 16 December 2022)
Mr Naresh Jairath	(Resigned 1 December 2023)
Mrs Marilyn Gale	(Resigned 16 December 2022)
Mrs Mary Anderson	
Ms Marbeth Hedley	(Appointed 19 January 2023)
Mr Keith Beattie	(Appointed 16 February 2023)
Ms Lorraine Purcell	(Appointed 16 February 2023)
Mr Jim Wilkinson	(Appointed 1 October 2023)
Ms Margaret Graham	(Appointed 16 February 2023)
Ms Anne Brown	(Appointed 16 February 2023)

The directors of the company are also charity trustees for the purposes of Charity Law. Under the requirements of the Memorandum and Articles of Association directors are elected at an Annual General Meeting from amongst those persons nominated by the Ordinary Members. The directors have the power at any time to appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors. Any director so appointed serves only until the next Annual General Meeting at which directors are to be elected and are then eligible for re-election. A retiring director is eligible for re-election.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Charity has a Board of Trustees of up to 12 members who meet monthly and are responsible for the strategic direction and policy of the Charity. At present the Board has 8 members from a variety of professional backgrounds relevant to the work of the Charity.

The daily responsibility for the provision of the services rests with the Manager. The Manager is responsible for ensuring that the Charity delivers on the projects/services specified and that the strategic plan is being met.

BUILDING COMMUNITIES RESOURCE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2023***

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

Ms Marbeth Hedley
Trustee

Mr Keith Beattie
Trustee

18 December 2023

BUILDING COMMUNITIES RESOURCE CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Building Communities Resource Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

BUILDING COMMUNITIES RESOURCE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BUILDING COMMUNITIES RESOURCE CENTRE

I report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 8 to 19.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Building Communities Resource Centre for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

- (i) examine the accounts under section 65 of the Charities Act
- (ii) follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

John Love FCA
for and on behalf of Moore (N.I.) LLP

21-23 Clarendon Street
Derry~Londonderry
BT48 7EP

Dated: 18 December 2023

BUILDING COMMUNITIES RESOURCE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	-	67,328	67,328	64,755
Charitable activities	4	14,276	259,717	273,993	251,654
Total income		14,276	327,045	341,321	316,409
<u>Expenditure on:</u>					
Charitable activities	5	18,745	297,942	316,687	321,999
Net (outgoing)/incoming resources before transfers		(4,469)	29,103	24,634	(5,590)
Gross transfers between funds		17,428	(17,428)	-	-
Net income/(expenditure) for the year/ Net movement in funds		12,959	11,675	24,634	(5,590)
Fund balances at 1 April 2022		276,826	26,383	303,209	308,799
Fund balances at 31 March 2023		289,785	38,058	327,843	303,209

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

All income and expenditure derive from continuing activities.

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

BUILDING COMMUNITIES RESOURCE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
Income from:				
Donations and legacies	3	-	64,755	64,755
Charitable activities	4	5,891	245,763	251,654
Total income		5,891	310,518	316,409
Expenditure on:				
Charitable activities	5	6,571	315,428	321,999
Net (outgoing)/incoming resources before transfers		(680)	(4,910)	(5,590)
Gross transfers between funds		14,738	(14,738)	-
Net income/(expenditure) for the year/ Net movement in funds		14,058	(19,648)	(5,590)
Fund balances at 1 April 2021		262,768	46,031	308,799
Fund balances at 31 March 2022		276,826	26,383	303,209

BUILDING COMMUNITIES RESOURCE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		3,023		3,117
Current assets					
Debtors	11	55,354		38,949	
Cash at bank and in hand		298,129		295,174	
		<u>353,483</u>		<u>334,123</u>	
Creditors: amounts falling due within one year	12	<u>(28,663)</u>		<u>(34,031)</u>	
Net current assets			<u>324,820</u>		<u>300,092</u>
Total assets less current liabilities			<u><u>327,843</u></u>		<u><u>303,209</u></u>
Income funds					
Restricted funds	14	38,058		26,383	
Unrestricted funds		289,785		276,826	
		<u>327,843</u>		<u>303,209</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 18 December 2023

Ms Marbeth Hedley
Trustee

Mr Keith Beattie
Trustee

Company registration number NI071172

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Building Communities Resource Centre is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Unit 22/23, Acorn Business Centre, 2 Riada Avenue, Ballymoney, BT53 7LH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

Fixtures and fittings	20-25% straight line
-----------------------	----------------------

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Restricted funds	Restricted funds
	2023	2022
	£	£
Core funding	<u>67,328</u>	<u>64,755</u>

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies (Continued)

Grants receivable for core activities

DFC	67,328	64,755
	<u>67,328</u>	<u>64,755</u>

4 Charitable activities

	Community Activities 2023 £	Community Activities 2022 £
Grant funding	259,717	245,763
Charitable rental income	6,853	3,476
Other income	7,423	2,415
	<u>273,993</u>	<u>251,654</u>

Analysis by fund

Unrestricted funds	14,276	5,891
Restricted funds	259,717	245,763
	<u>273,993</u>	<u>251,654</u>

Performance related grants

Children in Need	34,294	33,795
TEO - Ethnic Minorities	66,378	72,929
CRC - Main grant	40,530	43,643
NHSCT - Navigator funding	45,251	43,536
CFNI	21,206	7,343
Department of Foreign Affairs and Trade; Reconciliation Fund	32,439	-
Causeway Coast & Glens Council	505	244
British Red Cross	1,000	4,000
Radius Housing	16,264	3,573
National Heritage Lottery	-	7,510
TEO - CGRF	-	14,297
CRC - other	-	10,693
NIHE	1,850	2,570
C.O.A.S.T	-	330
RHACC	-	700
NACN	-	600
	<u>259,717</u>	<u>245,763</u>

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	Community Activities 2023 £	Community Activities 2022 £
Staff costs	167,316	182,733
Depreciation and impairment	928	1,906
Programme costs	63,225	71,576
Travel expenses	4,090	2,250
Staff training	220	990
Rent	16,316	15,833
Light and heat	9,523	5,388
Cleaning and maintenance	3,772	2,794
Insurance	1,284	1,216
Telephone	1,016	1,329
Printing, stationery and postage	1,130	3,199
General expenses	2,761	(266)
Bank charges	374	364
Advertising	-	350
Consultant's fees	8,640	-
	<u>280,595</u>	<u>289,933</u>
Share of support costs (see note 6)	34,642	30,766
Share of governance costs (see note 6)	1,450	1,300
	<u>316,687</u>	<u>321,999</u>
Analysis by fund		
Unrestricted funds	18,745	6,571
Restricted funds	297,942	315,428
	<u>316,687</u>	<u>321,999</u>

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	26,002	-	26,002	30,766	-	30,766
Consultant's fees	8,640	-	8,640	-	-	-
Accountancy fees	-	1,450	1,450	-	1,300	1,300
	<u>34,642</u>	<u>1,450</u>	<u>36,092</u>	<u>30,766</u>	<u>1,300</u>	<u>32,066</u>
Analysed between Charitable activities	<u>34,642</u>	<u>1,450</u>	<u>36,092</u>	<u>30,766</u>	<u>1,300</u>	<u>32,066</u>

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	8	9
	<u>8</u>	<u>9</u>
Employment costs	2023	2022
	£	£
Wages and salaries	180,463	199,046
Social security costs	10,610	12,266
Other pension costs	2,245	2,187
	<u>193,318</u>	<u>213,499</u>

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

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	38,965
Additions	834
At 31 March 2023	<u>39,799</u>
Depreciation and impairment	
At 1 April 2022	35,848
Depreciation charged in the year	928
At 31 March 2023	<u>36,776</u>
Carrying amount	
At 31 March 2023	<u>3,023</u>
At 31 March 2022	<u>3,117</u>

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	<u>55,354</u>	<u>38,949</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,961	3,938
Accruals and deferred income	26,702	30,093
	<u>28,663</u>	<u>34,031</u>

13 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £2,245 (2022 - £2,187).

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

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

	Movement in funds				Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Department for Communities	892	64,755	(64,237)	95	1,505	67,328	(67,328)	(2,688)	(1,183)
The Executive Office - MEDF	829	72,929	(72,234)	141	1,665	66,378	(66,378)	(2,779)	(1,114)
Children in Need	8,479	33,795	(33,895)	-	8,379	34,294	(33,517)	-	9,156
CRC - main grant	194	43,643	(43,936)	75	(24)	40,530	(40,530)	24	-
The Executive Office - CGRF	-	14,297	(14,323)	26	-	-	-	-	-
Department of Foreign Affairs & Trade Reconciliation fund	17,280	-	(17,280)	-	-	32,439	(17,406)	-	15,033
Awards for All	2,656	-	(724)	-	1,932	-	(465)	-	1,467
NHSCT - Navigator	7,397	43,536	(28,648)	(12,000)	10,285	45,251	(32,581)	(12,000)	10,955
CFNI	3,750	7,343	(9,040)	(2,053)	-	21,206	(20,415)	15	806
British Red Cross	-	4,000	(4,000)	-	-	1,000	(600)	-	400
John Moores Funding	3,071	-	(2,603)	(468)	-	-	-	-	-
NIHE	-	2,570	(2,407)	(163)	-	1,850	(1,850)	-	-
Causeway Coast & Glens Council	-	944	(700)	(244)	-	505	(505)	-	-
National Lottery Community Fund	1,415	-	(354)	-	1,061	-	(265)	-	796
CRC other grants	-	10,693	(10,693)	-	-	-	-	-	-
NACN funding	-	600	(601)	1	-	-	-	-	-
Radius Housing	-	3,573	(1,993)	-	1,580	16,264	(16,102)	-	1,742
Other fixed assets	68	-	-	(68)	-	-	-	-	-
National Heritage	-	7,510	(7,510)	-	-	-	-	-	-
C.O.A.S.T	-	330	(250)	(80)	-	-	-	-	-
	46,031	310,518	(315,428)	(14,738)	26,383	327,045	(297,942)	(17,428)	38,058

BUILDING COMMUNITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	92	2,931	3,023	123	2,994	3,117
Current assets/(liabilities)	289,693	35,127	324,820	276,703	23,389	300,092
	<u>289,785</u>	<u>38,058</u>	<u>327,843</u>	<u>276,826</u>	<u>26,383</u>	<u>303,209</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Building Communities Resource Centre Ltd

Northern Ireland - Charity number 104953

Annual report

BUILDING COMMUNITIES RESOURCE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Our charity's purposes are as set out in the objects clause contained in the company's Memorandum of Association:

- to promote any charitable purpose for the benefit of the North East ("the area of benefit") without distinction of sex, sexual orientation, race or of political, religious or other opinions, by the advancement of education, the advancement of health, the relief of the disabled and the provision of facilities in the interests of social welfare for recreation or other leisure-time occupation with the object of improving the conditions of life for the said inhabitants and in particular:
- to promote efficiency and effectiveness among the community and voluntary organisations or projects in the area of the benefit by providing advice, education and training, and practical support to such organisations or projects for the benefit of the public;
- to maintain and manage or co-operate with any local authority in the maintenance of a Community Centre for activities promoted by the company.

Delivering our aims

Our aims, objectives and activities are reviewed, monitored and assessed through monthly meetings of company directors. The directors ensure adherence to the Charity Commission for Northern Ireland's general guidance on public benefit in assessing compliance with stated aims and objectives and in programming future activities. The board is made up of individuals within the statutory, business, voluntary and community sectors.

How our charity activities deliver public benefit

Who use and benefit from our services?

Our objects and funding focus the services we provide to the community and voluntary sector of the Causeway Coast and Glens District and the surrounding area.

The main areas of charitable activity are in the promotion and support of local community development groups and activities, community cohesion and peace building, ethnic minorities and migrant workers support project, connecting older people through the Community Navigator for Older People and the disability development programme.

Delivering Public Benefit

Our objects and funding focus the services we provide to the community and voluntary sector of the Causeway Coast and Glens District and the surrounding area. The main areas of charitable activity are in the promotion and support of local community development groups and activities, community cohesion and peace building and our ethnic minorities support project. The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

BUILDING COMMUNITIES RESOURCE CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Building Communities: Networking and Development

The Department for Communities (DfC) supports BCRC with core funding enabling employment of two full time core staff positions: the Manager and the Admin Officer as well as core revenue costs through the Community Investment Fund (CIF). The themes of the Community Investment Fund are An Active Community, A Learning Community, An Inclusive Community and an Influential Community. During this reporting period BCRC staff co-ordinated activities and funding relating to all four core themes providing assistance to communities through online networking, partnerships, training, lobbying, project development support, Access NI, funding support and sourcing funding, community group accounts examinations, administration for groups and general advice sessions.

Community Outreach Support

BCRC Community Outreach Workers use a community development approach to build relations inter and intra community and this enables peace and reconciliation between rural and urban interfaces. The Community Outreach Project employs two part-time staff delivers a range of projects and are core-funded by CRC NI. The Community Outreach workers delivered a full programme including Cross Community Dialogues; Shared Education; Cultural Expression; Shared Space and Shared Heritage complementing the Decade of Centenaries. The Community Outreach Team helped numerous groups with funding applications, charity hub support, and project development work to increase interdependence and to reconcile communities.

Ethnic Communities Support

In this reporting period BCRC employed 3 staff members (two Polish bi-lingual). There was core funding from The Executive Office (TEO) Minority Ethnic Development Fund with additional investment from smaller trusts and grants to deliver in project outcomes. The Connection Café (connecting people and maintaining contact with ethnic communities); Diverse Women's Circle (well-being gatherings for women); EDI awareness; and walking group were useful to help people reengage post covid. The team were also engaged in Globetrotters Diversity Summer Scheme, Polish and BAME signposting service, ESOL classes, and the Hate Crime Awareness conference.

Causeway Locality Community Navigator for Older People

With funding from the PHA & Northern Health Social Services Trust, BCRC provided this vital service to older people in the community with one full time member of staff who triaged referrals and signposted to services for the benefit of people over 50 years. This project provided one point of contact and helped link people into vital services and social activities to aid their physical and mental health and improve their well-being. We updated the directory of services for the NHSCT too.

The Disability Development Programme

Rocking the Causeway ran with one part-time staff member and programme costs from BBC Children in Need. The Rock School and Creative Space activities were a great success. The moving images project, drama academy, fitness programme, creative space art tutorials, dance/Makaton, games days and summer scheme were also well received and exceeded funding targets.

Financial review

Fortunately the charity has managed to secure funding from the Department of Communities (DFC), The Executive Office (TEO) Minority Ethnic Development Fund & Central Good Relations Fund, BBC Children in Need, The Community Relations Council, NHSCT, Department of Foreign Affairs and Trade: Reconciliation Fund, Halifax, The National Lottery Community Fund, British Red Cross, The Community Foundation, NIHE and Radius Housing.

The Charity has recorded an overall surplus of £24,634 for the financial year. Unrestricted reserves have increased by £12,959. Income overall and income from core funders has remained at a similar level to the previous year. Expenditure on activities and programmes varies from year to year depending on funding received and the activities undertaken. However, the related running costs have remained relatively consistent with the previous year.

BUILDING COMMUNITIES RESOURCE CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2023

Reserves policy

The directors have examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible assets held by the Charity should be approximately 3 months' expenditure. Expenditure for 2022-23 was £317k and therefore the target is £79.2k in general funds.

The reserves are needed to meet the working capital requirements of the Charity and the directors are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. The present level of unrestricted reserves available to the Charity of £289,785 are in excess of this target level. There are restricted reserves of £38,058. The long-term strategy is to continue to build reserves through planned operating surpluses.

Structure, governance and management

The charity is a charitable company limited by guarantee incorporated on 2 December 2008. The organisation was called forward from the Deemed List by the The Charity Commission for Northern Ireland in January 2015 and was subsequently awarded the NI Charity number 104953. The company was established under a Memorandum of Association and is governed by its Articles of Association. Member's liability in the event of the company being wound up is limited to £1.

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

Mr Francis Leo Cunningham	(Resigned 1 December 2023)
Ms Mary McCusker	(Resigned 1 December 2023)
Mrs Miriam Thompson	(Resigned 16 December 2022)
Mr Naresh Jairath	(Resigned 1 December 2023)
Mrs Marilyn Gale	(Resigned 16 December 2022)
Mrs Mary Anderson	
Ms Marbeth Hedley	(Appointed 19 January 2023)
Mr Keith Beattie	(Appointed 16 February 2023)
Ms Lorraine Purcell	(Appointed 16 February 2023)
Mr Jim Wilkinson	(Appointed 1 October 2023)
Ms Margaret Graham	(Appointed 16 February 2023)
Ms Anne Brown	(Appointed 16 February 2023)

The directors of the company are also charity trustees for the purposes of Charity Law. Under the requirements of the Memorandum and Articles of Association directors are elected at an Annual General Meeting from amongst those persons nominated by the Ordinary Members. The directors have the power at any time to appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors. Any director so appointed serves only until the next Annual General Meeting at which directors are to be elected and are then eligible for re-election. A retiring director is eligible for re-election.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Charity has a Board of Trustees of up to 12 members who meet monthly and are responsible for the strategic direction and policy of the Charity. At present the Board has 8 members from a variety of professional backgrounds relevant to the work of the Charity.

The daily responsibility for the provision of the services rests with the Manager. The Manager is responsible for ensuring that the Charity delivers on the projects/services specified and that the strategic plan is being met.

BUILDING COMMUNITIES RESOURCE CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2023

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

Ms Marbeth Hedley
Trustee

Mr Keith Beattie
Trustee

18 December 2023

Building Communities Resource Centre Ltd

Northern Ireland - Charity number 104953

Annual return

BUILDING COMMUNITIES RESOURCE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BUILDING COMMUNITIES RESOURCE CENTRE

I report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 8 to 19.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Building Communities Resource Centre for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

- (i) examine the accounts under section 65 of the Charities Act
- (ii) follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

John Love FCA
for and on behalf of Moore (N.I.) LLP

21-23 Clarendon Street
Derry~Londonderry
BT48 7EP

Dated: 18 December 2023
