

Company Registration Number: NI631556
NI Charities Commission Registration Number: NI105299



BELFAST STREET PASTORS

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

Report and Financial Statements for the year ended 31st May 2023

BELFAST STREET PASTORS

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BELFAST STREET PASTORS

Company Information

REFERENCE AND ADMINISTRATIVE INFORMATION

Organisation Name	Belfast Street Pastors
Company Number	NI631556
Registered Office	c/o Belfast Central Mission Grosvenor House 5 Glengall Street Belfast BT12 5AD

MANAGEMENT INFORMATION

Director/Trustees	<i>Served during the year:</i> Daniel Norman Boyd Timothy Maurice Flanigan Andrew Rea Irvine Valerie Morton Kenneth Maxwell Patterson David James Patterson Martha Gibson Stranex
Secretary	No secretary appointed

OTHER INFORMATION

Independent Examiner	Diamond & Skillen Chartered Accountants Sinclair House 89/101 Royal Avenue Belfast BT1 1FE
Bankers	Danske Bank PO Box 183 Donegall Square West Belfast BT1 6JS

BELFAST STREET PASTORS

Director / Trustees' Report for the year ended 31st May 2023

The directors/trustees present their report and the financial statements for the year ended 31st May 2023.

Principal Aims

The principal aims of the organisation are:

- To advance education in accordance with Christian principles by such means as the Directors may consider appropriate in Belfast and in such other parts of the United Kingdom or the world as the Directors may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of Northern Ireland and are connected with the charitable work of the Charity.
- To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in Belfast and in such other parts of the United Kingdom or the world as the Directors may from time to time think fit.
- To advance the Christian Faith in accordance with the License Agreement executed with Ascension Trust and the Core Values and Mission Statement in Belfast and in such other parts of the United Kingdom or the world as the Directors may from time to time think fit particularly but not exclusively by means of caring, listening and helping people on the streets and at various venues day and night.

Statement of director/trustees's responsibilities and corporate governance

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; *and*
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Organisation will continue in business.

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

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

Statement as disclosure to our independent examiners

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

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

Internal Control

The director/trustees have overall responsibility for ensuring that Belfast Street Pastors has a system of internal control. Such a system of control can provide only reasonable and not absolute assurance against errors or fraud. Controls are concerned with safeguarding the organisation's assets and maintaining the integrity of accounting controls.

Independent Examiners

Diamond & Skillen were appointed as the organisation's independent examiners during the year and are deemed to be re-appointed in accordance with Section 487(2) of the Companies Act 2006.

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

This report was approved by the board of director / trustees on 7th December 2023 and signed on its behalf by:



Kenneth Maxwell Patterson
for and on behalf of the Board

BELFAST STREET PASTORS

Independent Examiner's Report to the members of Belfast Street Pastors

I report on the financial statements of the Belfast Street Pastors Organisation for the year ended 31st May 2023, which are set out on pages 3 to 14.

Respective responsibilities of trustees and examiner

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

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

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

The charitable company's gross income in the year was £8,527 (2022: £19,693).

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

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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



Nigel V Skillen FCA

Diamond & Skillen

Fellow of the Institute of Chartered Accountants in Ireland

Sinclair House

89/101 Royal Avenue

Belfast

BT1 1FE

7th December 2023

BELFAST STREET PASTORS

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31st May 2023

	Notes	Unrestricted Funds £	Restricted funds £	Totals 2023 £	2022 £
Income					
<i>from donations and legacies</i>					
• Donations	3	2,527	-	2,527	7,436
• Grants	3	6,000	-	6,000	12,253
<i>from charitable activities</i>					
• Training income and sponsorship	3	-	-	0	-
<i>from other activities</i>					
• Investment income	3	-	-	0	3
• Other income	3	-	-	0	-
Total income		8,527	0	8,527	19,692
Expenditure					
<i>on raising funds</i>					
• Fundraising expenses	4	-	-	0	-
<i>on charitable activities</i>					
• Employee costs	4	3,575	-	3,575	6,791
• Premises costs	4	-	-	0	-
• Travel, subsistence and entertainment	4	68	-	68	1,105
• General administration costs	4	225	-	225	604
• Programme costs	4	4,132	-	4,132	4,285
<i>on other items</i>					
• Legal & professional fees	4	1,425	-	1,425	1,243
• Other expenses	4	42	-	42	42
Total expenditure		9,467	0	9,467	14,070
Net (expenditure) / income		(940)	0	(940)	5,622
Depreciation		-	-	0	-
Transfers between funds	10	-	-	0	-
Net movement in funds for the year		(940)	0	(940)	5,622
<i>Reconciliation of funds</i>					
Fund balances brought forward		11,054	-	11,054	5,432
Fund balances carried forward		10,114	0	10,114	11,054

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

The notes on pages 6 to 13 form part of these financial statements.

BELFAST STREET PASTORS

Balance Sheet as at 31st May 2023

	Notes	2023 £	2022 £
Fixed Assets			
• Tangible assets	11	-	-
		0	0
Current Assets			
• Debtors	12	-	-
• Cash at bank and in hand		11,164	13,145
		11,164	13,145
Creditors: amounts falling due within one year	13	(1,050)	(2,091)
Net current assets		10,114	11,054
TOTAL ASSETS LESS CURRENT LIABILITIES		10,114	11,054
The funds of the Organisation			
<i>Unrestricted income funds:</i>			
• General funds	16	10,114	11,054
		10,114	11,054
<i>Restricted income funds:</i>			
• CSP	16	-	-
• PSNI	16	-	-
• PCSP	16	-	-
• Belfast City Council	16	-	-
Total funds		10,114	11,054

The notes on pages 6 to 13 form part of these financial statements.

For the year ended 31st March 2023, the organisation was entitled to exemption under Article 257A of the Companies (Northern Ireland) Order 1986. No members have required the company to obtain an audit of its accounts for the year in question in accordance with Article 257B(2).

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

The financial statements on pages 3 to 13 were approved by the Board of Director/Trustees on 7th December 2023 and signed on their behalf by:



KENNETH MAXWELL PATTERSON
Director/trustee



DAVID JAMES PATTERSON
Director/trustee

BELFAST STREET PASTORS

Cash Flow Statement
for the year ended 31st May 2023

	Notes	2023 £	2022 £
Net cash (outflow) / inflow from operating activities	17	(1,981)	5,842
Returns on investment and servicing of finance	18	-	3
Capital expenditure	11	-	-
(Decrease) / increase in cash for the period		(1,981)	5,845
Reconciliation of net cash flow to movement in net funds			
(Decrease) / increase in cash for the period		(1,981)	5,845
Net opening funds		13,145	7,300
Net funds at 31st May 2023		11,164	13,145

The notes on pages 6 to 13 form part of these financial statements.

BELFAST STREET PASTORS

Notes forming part of the Financial Statements for the year ended 31st May 2023

1. Accounting Policies

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

1.1 Basis of preparation

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1st January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

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

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

1.2 Reconciliation with previously Generally Accepted Accounting Practice

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

No restatements were required.

1.3 Preparation of the accounts on a going concern basis

The trustees are of the view that as the reserves of the Organisation are within the requirement of the Organisation's reserves policy, the immediate future of the Organisation for the next 12 to 18 months is secure and on that basis the Organisation is a going concern.

1.5 Income

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

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

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

Grants receivable

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

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

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

1.6 Interest receivable

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

1.7a Fund accounting

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

1.7b Fund accounting

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

Investment income and gains are allocated to the appropriate fund.

BELFAST STREET PASTORS

Notes forming part of the Financial Statements for the year ended 31st March 2023

1. Accounting Policies (cont'd)

1.8 Expenditure and irrecoverable VAT

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

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

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

1.9 Allocation of costs to funds

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

1.10 Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Expenditure is recognised as capital in nature for:

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

Depreciation is provided at the following rates:

Fixtures & Fittings	-	25.00% straight line
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1.11 Debtors

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

1.12 Cash at bank and in hand

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

1.13 Creditors and provisions

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

1.14 Transition to FRS 102

The transition date was 1st June 2015.

There was no requirement to restate any comparative balances in making the transition to FRS 102.

2. Legal status of the Organisation

The Organisation is a company limited by guarantee, registered in Northern Ireland no. NI631556. The members of the company are the directors named herein. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

BELFAST STREET PASTORS

Notes forming part of the Financial Statements for the year ended 31st May 2023 (cont'd)

3

Income

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
<i>from donations and legacies</i>				
• Donations received				
• Sundry	2,527	-	2,527	7,436
• Grants received				
• Ardbarron Trust	5,000	-	5,000	4,000
• Blythswood Ireland	1,000	-	1,000	-
• Other	-	-	0	8,253
<i>Total from donations and legacies</i>	<i>8,527</i>	<i>0</i>	<i>8,527</i>	<i>19,689</i>
<i>from charitable activities</i>				
• Other income	-	-	0	-
<i>Total from charitable activities</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>from other activities</i>				
• Other income	-	-	0	-
<i>Total from other activities</i>	<i>-</i>	<i>-</i>	<i>0</i>	<i>-</i>
<i>from investments</i>				
• UK bank interest received	-	-	0	3
<i>Total from investments</i>	<i>-</i>	<i>-</i>	<i>0</i>	<i>3</i>
GRAND TOTAL OF INCOME RECEIVED	8,527	0	8,527	19,692

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Expenditure

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
<i>on raising funds</i>				
• Fundraising expenses	-	-	0	-
<i>Total on raising funds</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>on charitable activities</i>				
• Employee costs	3,575	-	3,575	6,791
• Travel, subsistence and entertainment	68	-	68	1,105
• General administration costs	225	-	225	604
• Programme costs	4,132	-	4,132	4,285
<i>Total on charitable activities</i>	<i>8,000</i>	<i>0</i>	<i>8,000</i>	<i>12,785</i>
<i>on other items</i>				
• Legal & professional fees				
• Accountancy fees	595	-	595	595
• Payroll bureau fees	455	-	455	635
• Companies House fees	375	-	375	13
• Other expenses				
• Bank charges	42	-	42	42
• Sundries	-	-	0	-
<i>Total on other items</i>	<i>1,467</i>	<i>0</i>	<i>1,467</i>	<i>1,285</i>
GRAND TOTAL OF EXPENDITURE	9,467	0	9,467	14,070

BELFAST STREET PASTORS

Notes forming part of the Financial Statements for the year ended 31st May 2023 (cont'd)

5 Staff costs and numbers

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	2022 £
Wages, salaries & pension payments	3,575	-	3,575	6,791
Temporary staff	-	-	0	-
	3,575	0	3,575	6,791

No employee received emoluments of more than £60,000

The average number of persons, including part-time staff, employed on UK contracts was 1 (2022: 1)

6 Trustee remuneration and Related Party Transactions

Members of the Board of Directors (who are also the Trustees of the Organisation) receive no remuneration for their services. The Director / Trustees of the Organisation are eligible to receive reimbursement of out of pocket expenses incurred whilst representing the Organisation. The expenses borne by the Organisation in 2022/23, paid to the directors of the company were £nil (2022: £nil).

7 Net incoming resources for the year

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	2022 £
<i>Net incoming resources are stated after charging:</i>				
Depreciation on tangible fixed assets	0	-	0	-

9 Taxation

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

10 Transfers between the funds

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	2022 £
No transfers made	-	-	0	-
	0	0	0	0

11 Tangible Fixed Assets

	Office equipment £	Furniture, fixtures & fittings £	Totals £
Cost			
Brought forward at 1st June 2022	-	-	0
Additions	-	-	0
At 31st May 2023	0	0	0
Depreciation			
Brought forward at 1st June 2022	-	-	0
At 31st May 2022 and 31st May 2023	0	0	0
Net Book Value			
At 31st May 2023	0	0	0
At 31st May 2022	0	0	0

BELFAST STREET PASTORS

Notes forming part of the Financial Statements for the year ended 31st May 2023 (cont'd)

12 Debtors

	Totals 2023 £	Totals 2022 £
Grant and fee income receivable	-	-
Prepayments and accrued income	-	-
	0	0

13 Creditors: amounts falling due within one year

	Totals 2023 £	Totals 2022 £
Ordinary creditors	-	-
Payroll & HMRC creditor	-	286
Accruals and deferred income	1,050	1,805
	1,050	2,091

14 Analysis of charity net assets between funds

	Unrestricted funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
Fixed Assets	-	-	0	-
Current Assets - debtors	-	-	0	-
Current Assets - bank and cash	11,164	-	11,164	13,145
Current liabilities	(1,050)	-	(1,050)	(2,091)
	10,114	0	10,114	11,054

15 Financial Commitments

At 31st May 2023 the organisation has no annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2022: £nil). Belfast Street Pastors has entered into some long term contracts for the supply of services all of which are cancellable.

16 Statement of Funds

	At 1 Jun 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 May 23 £
General reserve (unrestricted)	11,054	8,527	(9,467)	-	10,114
Total unrestricted funds	11,054	8,527	(9,467)	0	10,114
CSP	0	-	-	-	0
PSNI	0	-	-	-	0
PCSP	0	-	-	-	0
Belfast City Council	0	-	-	-	0
Total restricted funds	0	0	0	0	0
Total funds	11,054	8,527	(9,467)	0	10,114

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

BELFAST STREET PASTORS

Notes forming part of the Financial Statements for the year ended 31st May 2023 (cont'd)

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

	Totals 2023 £	Totals 2022 £
Net incoming / (outgoing) resources before investment income	(940)	5,619
Change in debtors	-	-
Change in creditors	(1,041)	223
Net cash (outflow) / inflow from operating activities	(1,981)	5,842

18 Returns on investment and servicing of finance

	Totals 2023 £	Totals 2022 £
UK bank interest received	-	3
	0	3

19 Going concern

The directors consider that the organisation has sufficient funding in place to continue its operations in the near future and thus deem the use of the going concern basis to be appropriate.