

BCM International NI

Northern Ireland · Charity number 105856

Details

Status Received

Company number [639093](#)

Registered 2017-01-12

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

Contact

Address B C M International
41 Seymour Street
Lisburn
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Website www.bcmni.org

Activities

Purposes: The Charity's objects are: To advance and promote in Northern Ireland and elsewhere the Christian Faith in accordance with the statement of doctrine set out in the Second Schedule hereto and shall include 1. To proclaim the Gospel in order that children, teenagers and adults might come to faith in Jesus Christ as Saviour and Lord. 2. To establish believers in the Christian Life, service and local Church involvement through constructive consistent teaching of the Word of God. 3. To serve the local Bible believing Church. 4. To maintain fellowship with all sections of BCM International and the advancement of fellowship with any group of believers having a similar purpose and activity in any part of the United Kingdom and overseas.

What the charity does: The advancement of education, The advancement of religion

How the charity works: Education/training, Religious activities

Who the charity helps: Children (5-13 year olds), Men, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£334,378	£251,252	£-15,722	2

Trustees

Name	Role	Appointed
Mr Jonathan David Martin		
Mr Keith Parker		
Mrs Avril Carse Mcgrath		
Mrs Judith Olive Girvan		
Mrs Julie Larmour		
Mrs Maureen Dundas		

BCM International NI

Northern Ireland - Charity number 105856

Accounts

Charity registration number NIC 105856 (Northern Ireland)

Company registration number NI639093

BCM INTERNATIONAL NI
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

BCM INTERNATIONAL NI

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mrs J Girvan Mr K Parker Mrs M Dundas Mrs A McGrath Mrs J Larmour Mr J D Martin	(Appointed 20 September 2024)
Secretary	Mrs J Larmour	
Charity number (Northern Ireland)	NIC 105856	
Company number	NI639093	
Principal address	41 Seymour Street Lisburn Co Antrim BT27 4SY	
Registered office	41 Seymour Street Lisburn Co Antrim BT27 4SY	
Independent examiner	GMcG Lisburn Century House 40 Crescent Business Park Lisburn BT28 2GN	
Bankers	Danske Bank Belfast Finance Centre PO Box 183 Donegall Square West Belfast BT1 6GE	
Solicitors	W G Maginess & Son 68 Bow Street Lisburn Co. Antrim BT28 1AL	

BCM INTERNATIONAL NI

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BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The directors present their annual report and financial statements for the year ended 31 December 2024.

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

The principle objectives of the charity are to advance and promote in Northern Ireland and elsewhere the Christian Faith in accordance with the statement of doctrine set out in the Second Schedule of the Company's Memorandum and Articles of Association and include;

- To proclaim the Gospel in order that children, teenagers and adults might come to faith in Jesus Christ as Saviour and Lord.
- To establish believers in the Christian life, service and local church involvement through constructive, consistent teaching of the Word of God.
- To serve the local Bible believing Church.
- To maintain fellowship with all sections of BCM International and the advancement of fellowship with any group of believers having a similar purpose and activity in any part of the United Kingdom and overseas.

The charity carries out residential events which enable it to teach the Word of God to children, young people and adults throughout the year. It provides opportunities for believers who ascribe to the values and principles of BCM International NI to volunteer with us. It provides training for its volunteers and for local bible believing churches who work with children and young people. It also provides residential facilities for local bible believing churches and other groups of believers in order that they may be taught the Word of God.

BCM International NI relies heavily on the commitment and support of its vast number of volunteers across Northern Ireland who faithfully pray, serve on camps, run and maintain Mullartown House and for the general running of the charity. The time given by volunteers, without which we simply could not achieve what we do, is to be celebrated. The Directors are very grateful to the hundreds of volunteers who have helped over the last year. We give thanks to God for each volunteer and their service.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The directors believe they have been successful in achieving the objectives of the charity throughout the year by the operation of the following core activities. Through these activities, children, young people and adults were reached with the Gospel and Christians established in their faith.

Summer Camps

During July and August eight 6-day residential camps were hosted by Mullartown House, Annalong. There were 4 children's camps, 1 pre-teen camp, 1 junior teens camp, 1 senior teens camp and 1 family week with a total of 583 campers attending and 251 volunteers. One of the children's camps is targeted towards disadvantaged young people from the Belfast area, a number of whom are referred by Social Services.

We ran an additional 4-day residential summer camp at the Kilbroney Centre for teens; 34 campers and 10 volunteers were involved.

Each camp is run by a Programme Director who with their team of leaders work hard to ensure that the young people have an enjoyable physical, mental and spiritual experience while at camp.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

BCM Residential Weekends

In 2024 Mullartown House hosted 4 weekend reunions from the summer camps – Kids/Merge, Family Camp, Junior Teens/Merge, and Senior Teens. There were also 2 City Kids' residential weekends and 3 City Teens' residential weekends, primarily attracting children and young people from inner city areas of Belfast. In addition, we had a Summer Camp Volunteer Training Weekend and a Ladies' weekend, both run by BCM NI at Mullartown House.

Supporting local churches

Residential weekends: Our property in Annalong hosts weekends for church-based groups and school and university Christian Unions, enabling us to serve the local Bible believing Church. In 2024, 26 different residential groups used our facilities, meaning we welcomed over 1,370 visitors to Mullartown House over the course of the year. These visitors were served by around 100 volunteers.

The BCM Centre in Lisburn hosted 3 parachurch groups for Bible studies and prayer meetings until September 2024, 2 of these groups met for the remainder of the year in our temporary premises on Railway Street.

Bible Clubs

These clubs are held during term time and enable us to reach children and encourage them to pursue a deeper relationship with God.

Bible Clubs ran weekly during term-time (20-25 weeks) in Stoneyford, Ballygowan and the Springfield Road, attracting 9-15 children each week in each area. The Bible Club in Lisburn ran from January to March attracting similar numbers. We also ran shorter spells of Bible Clubs in various areas of Belfast during term-time: 8 clubs in the Markets area, 2 in Turf Lodge, 2 in Rose Street.

3 discipleship groups for teenagers ran weekly at Mullartown House with an average attendance of 75 teens per week, a third group ran monthly in Lisburn with an average attendance of 40 teens. An additional bible study group for senior teens met fortnightly (Jan-June) in the BCM Centre during term-time.

Summer Outreach:

Hello Life seeks to reach into the local communities through different forms of outreach including Bible Clubs, visitation, practical help and family fun days. There were 5 teams in July and August, each made up of an average of 10-12 volunteers; in Lurgan, Lisburn, Downpatrick, Belfast and Ballinderry. 3 of the teams were residential. For several of the volunteers this was the first time they had participated in this type of outreach.

During the Hello Life weeks 63 individual bible clubs took place, mostly as part of 3-day, 4-day or 5-day series in various housing estates, with attendance ranging from 8 children to over 30 children, averaging 15 per club. In addition, the teams ran some youth events in Downpatrick and Ballinderry.

Other activities: A number of other activities were held throughout the year to reach children, young people and adults with the gospel and to encourage them in their faith. These included the missionaries speaking in schools on over 20 occasions. We also ran a 4-week mentoring programme for some of our summer volunteers.

Training

Volunteers are at the core of BCM NI's ministry and training sessions are offered to equip them in serving effectively with us. All of our volunteers receive Child Protection, Health and Safety and Data Protection training.

Camp volunteers attended a training weekend in April 2024, receiving relevant training on various aspects of camp ministry. Hello Life volunteers attended a training day in May 2024 looking at how to reach out most effectively into various communities. We also ran a Bible Club training day in June.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Full time missionaries

Jason and Gemma Hill continue to manage the facility at Mullartown House and the annual programme. They also direct the BCM programme of camps and weekends.

Jason Nicholl continues as the Assistant Camp Director at Mullartown, focusing particularly on bookings from non-BCM groups, and looking after volunteers.

Nate Heater continues in his role as Development and Support Officer, overseeing the development of Hello Life and discipleship, and supporting existing ministries.

Anne Martin joined the team in February 2024 in the role of Admin and Finance Assistant. She also assists with catering at Mullartown on occasions.

Judith Rogers continues in her role as CEO with the aim of supporting the BCM NI Board in their governance responsibilities, and the missionaries in their ministry.

Admin volunteers

Elizabeth Spence and Avril McGrath helped Anne to keep the administration up-to-date, especially during the summer months.

Property

Mullartown House: During 2024 windows in the link at the front of the main house were replaced, the barn door was replaced, the ride-on lawnmower was replaced, renovations to the dining room continued, LED floodlights were installed over the fire assembly point, Family Block heating boiler was replaced, painting carried out, a new projector was installed in our main meeting room, carpets were replaced in Family Block, the guttering was cleaned across the site, a new shower room off the Meelmore/Meelbeg dorms was installed, 4 fire doors in the sports hall were replaced and the fence was replaced in the orchard and along the playing field alongside other maintenance tasks. In August we received planning approval to demolish and re-build the cottage.

BCM Centre: During 2024 a survey revealed the deep-seated damp issues at the Centre. Remedial works, alongside the creation of disabled toilet facilities, commenced in November 2024. During the renovation work the BCM NI office re-located temporarily to premises owned by Railway Street Presbyterian.

Links with BCM International

We maintained links with the wider BCM International body through membership of the UK Anchor Trust. Jason Nicholl and Anne Martin also attended Candidate Orientation in the Netherlands in November 2024, where they met BCM missionaries from other parts of Europe and the US.

Financial review

The results for the period are as set out on pages 7 to 18. The charity returned net incoming resources of £83,126 (2023 - £8,717) of which there were unrestricted net incoming resources of £34,734 (2023 - £12,650) and restricted net incoming resources of £48,392 (2023 - net outgoing resources £3,933). At 31 December 2024, the level of unrestricted reserves held was £1,082,496 (2023 - £1,047,762).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

BCM International NI is a company limited by guarantee, the liability of the members is limited to £1, and it is governed by its Memorandum and Articles of Association.

BCM International NI is part of the wider BCM International network. Bible Centered Ministries is a global nondenominational ministry dedicated to Reaching Children and Developing Churches worldwide. BCM has more than 700 missionaries serving in 50 countries across five continents as well as Pacific and Caribbean islands.

BCM International NI is registered as a Charity with The Charity Commission for Northern Ireland (NIC 105856).

The directors who served during the year and up to the date of signature of the financial statements were:

Mrs J Girvan

Mr K Parker

Mrs M Dundas

Mrs A McGrath

Mrs J Larmour

Mr A Shanks

(Resigned 22 May 2024)

Mr G Connor

(Resigned 2 August 2024)

Mr J D Martin

(Appointed 20 September 2024)

New directors are appointed by the members of the charity at the annual general meeting.

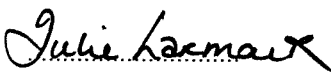
All directors are required to participate in training e.g. Good Governance course organised by NICVA. Directors are regularly updated on legislation that impacts upon the running of a charitable organisation e.g. recent changes in legislation introduced by the Charities Commission.

BCM International NI is managed by a voluntary board of directors who are responsible for the management of the charity. The board of directors comprises at least 6 directors who meet bi-monthly to oversee the management of the charity. The board of directors conduct regular reviews of the charity's strategic plan, with policies and procedures reviewed and updated on an ongoing basis.

The day to day management of Mullartown House is delegated to Mr Jason and Mrs Gemma Hill.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The directors' report was approved by the Board of Directors.



Mrs J Larmour

Director

Dated: 29/4/25

BCM INTERNATIONAL NI

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF BCM INTERNATIONAL NI

We report to the directors on our examination of the financial statements of BCM International NI (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the directors of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- 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; and
- state whether particular matters have come to our attentions.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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 includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

- 1 That accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act;
or
- 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.

BCM INTERNATIONAL NI

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE DIRECTORS OF BCM INTERNATIONAL NI

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our 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, we have found no matters that require drawing to your attention.

GMcG Lisburn
GMcG Lisburn

Chartered Accountants
Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Dated: *29/4/25*

BCM INTERNATIONAL NI

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	2	63,615	72,353	135,968	38,026	15,432	53,458
Charitable activities	3	179,297	-	179,297	148,519	-	148,519
Investments	4	3,334	-	3,334	719	1,380	2,099
Other income	5	15,779	-	15,779	15,587	-	15,587
Total income		<u>262,025</u>	<u>72,353</u>	<u>334,378</u>	<u>202,851</u>	<u>16,812</u>	<u>219,663</u>
Expenditure on:							
Charitable activities	6	226,679	23,961	250,640	190,201	20,745	210,946
Other expenditure	10	612	-	612	-	-	-
Total expenditure		<u>227,291</u>	<u>23,961</u>	<u>251,252</u>	<u>190,201</u>	<u>20,745</u>	<u>210,946</u>
Net income and movement in funds		34,734	48,392	83,126	12,650	(3,933)	8,717
Reconciliation of funds:							
Fund balances at 1 January 2024		1,047,762	259,561	1,307,323	1,035,112	263,494	1,298,606
Fund balances at 31 December 2024		<u>1,082,496</u>	<u>307,953</u>	<u>1,390,449</u>	<u>1,047,762</u>	<u>259,561</u>	<u>1,307,323</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BCM INTERNATIONAL NI

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		1,076,996		1,071,658
Current assets					
Debtors	13	16,999		9,767	
Cash at bank and in hand		312,176		237,545	
		<u>329,175</u>		<u>247,312</u>	
Creditors: amounts falling due within one year	14	<u>(15,722)</u>		<u>(11,647)</u>	
Net current assets			313,453		235,665
Total assets less current liabilities			<u>1,390,449</u>		<u>1,307,323</u>
Income funds					
Restricted funds	15		307,953		259,561
Unrestricted funds	16		1,082,496		1,047,762
			<u>1,390,449</u>		<u>1,307,323</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 December 2024.

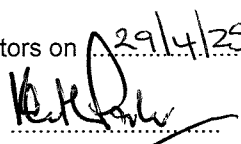
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 directors on 29/12/25 and signed on their behalf by


Mrs J Girvan
Director


Mr K Parker
Director

Company Registration No. NI639093

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

BCM International NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 41 Seymour Street, Lisburn, Co Antrim, BT27 4SY.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors 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 directors in furtherance of their charitable objectives.

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

1.4 Income

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

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

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.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.6 Tangible fixed assets

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

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

Freehold land and buildings	2% straight line
Fixtures and fittings	20% reducing balance

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 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.

1.8 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.9 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.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	63,615	72,353	135,968	38,026	15,432	53,458

3 Charitable activities

	2024	2023
	£	£
Weekend and other fees	29,936	7,777
Outside Group fees	68,942	58,430
Camp fees	80,419	82,312
	<u>179,297</u>	<u>148,519</u>

4 Income from investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Other income	3,334	-	3,334	719	1,380	2,099

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Other income	1,793	1,941
Tuck shop income	4,787	4,454
T-shirt and DVD income	3,779	3,663
Rental income	4,925	5,340
Access NI income	495	189
	<u>15,779</u>	<u>15,587</u>

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Staff costs	41,804	23,901
Depreciation and impairment	18,003	13,899
Camp expenditure	94,084	84,659
Hello Life expenditure	4,462	4,839
Mullartown House kitchen expenditure	-	1,934
BCM Missionaries expenditure	5,627	4,610
Club expenses	1,063	958
Telephone	1,298	1,267
Insurance	6,055	5,641
Rates	3,073	3,785
Heat and light	22,100	18,649
Postage, stationery and printing	4,785	4,307
Repairs, maintenance and cleaning	26,590	23,944
Gifts	2,456	4,597
Sundry expenses	2,426	5,713
Bank charges	536	513
Legal and professional fees	195	80
Accountancy	1,620	1,500
Cottage	10,845	660
Seymour Street development	930	5,490
Isaiah Fund expenditure	2,580	-
Candy Bible Club	108	-
	<u>250,640</u>	<u>210,946</u>
	<u>250,640</u>	<u>210,946</u>
Analysis by fund		
Unrestricted funds	226,679	190,201
Restricted funds	23,961	20,745
	<u>250,640</u>	<u>210,946</u>
	<u>250,640</u>	<u>210,946</u>

7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	18,003	13,899
Loss on disposal of tangible fixed assets	612	-
	<u>18,615</u>	<u>13,899</u>

8 Directors

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

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Employees

	2024 Number	2023 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2024	2023
	£	£
Wages and salaries	41,804	23,901
	<u>41,804</u>	<u>23,901</u>

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

10 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets	612	-
	<u>612</u>	<u>-</u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2024	1,126,104	50,720	1,176,824
Additions	-	23,954	23,954
Disposals	-	(3,062)	(3,062)
At 31 December 2024	1,126,104	71,612	1,197,716
Depreciation and impairment			
At 1 January 2024	71,451	33,716	105,167
Depreciation charged in the year	9,921	8,082	18,003
Eliminated in respect of disposals	-	(2,450)	(2,450)
At 31 December 2024	81,372	39,348	120,720
Carrying amount			
At 31 December 2024	1,044,732	32,264	1,076,996
At 31 December 2023	1,054,653	17,005	1,071,658

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	10,745	6,800
Other debtors	5,812	2,690
Prepayments and accrued income	442	277
	16,999	9,767

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	539	500
Trade creditors	5,945	3,167
Other creditors	5,075	3,833
Accruals and deferred income	4,163	4,147
	15,722	11,647

BCM INTERNATIONAL NI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds		Movement in funds		Movement in funds		
	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£	£	£	£
Missionary Fund	2,607	4,412	(4,610)	2,409	5,525	(5,627)	2,307
Deed and truth	640	-	-	640	-	-	640
Mullartown Building Fund	159,236	-	(2,960)	156,276	-	(2,959)	153,317
Candy Club Fund	308	50	-	358	50	(108)	300
Mullartown House Kitchen	7,630	-	(3,074)	4,556	-	(912)	3,644
Seymour Street Development Fund	897	-	(660)	237	12,500	(930)	11,807
Hello Life	1,313	2,638	(3,951)	-	-	-	-
Cottage	90,863	9,712	(5,490)	95,085	44,278	(10,845)	128,518
Isalah Fund	-	-	-	-	10,000	(2,580)	7,420
	263,494	16,812	(20,745)	259,561	72,353	(23,961)	307,953

BCM INTERNATIONAL NI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

15 Restricted funds (Continued)

Missionary Fund

The Missionary Fund represents funds received for the benefit of the work of specific missionaries.

Deed & Truth

Deed & Truth seeks to support people with intellectual disabilities and their families by advocating for their meaningful inclusion in Churches.

Mullartown Building Fund

Represents specific donations received for the construction of a new sports hall development on the existing Mullartown site.

Candy Club Fund

Donations received in relation to hosting and facilitating a weekly bible club meeting.

Mullartown House Kitchen

Improvement to the kitchen at Mullartown House.

Seymour Street Development Fund

Improvements to outdoor area including existing outhouse at Seymour Street premises.

Hello Life

Team that contributes to community work and kids clubs in the area.

Cottage

Donations received to enable the charity to demolish the existing cottage and engage in the construction of a new purpose built cottage.

Isaiah Fund

Donations received to offer financial assistance to partially cover the cost of camp fees, ensuring that every camper, regardless of financial constraints, can participate in camps without hindrance.

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	1,047,762	262,025	(227,291)	1,082,496
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	1,035,112	202,851	(190,201)	1,047,762
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	920,035	156,961	1,076,996
Current assets/(liabilities)	162,461	150,992	313,453
	<u> </u>	<u> </u>	<u> </u>
	1,082,496	307,953	1,390,449
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	910,824	160,834	1,071,658
Current assets/(liabilities)	136,938	98,727	235,665
	<u> </u>	<u> </u>	<u> </u>
	1,047,762	259,561	1,307,323
	<u> </u>	<u> </u>	<u> </u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

BCM International NI

Northern Ireland - Charity number 105856

Accounts

Charity registration number NIC 105856

Company registration number NI639093 (Northern Ireland)

BCM INTERNATIONAL NI
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

BCM INTERNATIONAL NI

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mrs J Girvan Mr K Parker Mrs M Dundas Mrs A McGrath Mrs J Larmour
Secretary	Mrs J Larmour
Charity number	NIC 105856
Company number	NI639093
Principal address	41 Seymour Street Lisburn Co Antrim BT27 4SY
Registered office	41 Seymour Street Lisburn Co Antrim BT27 4SY
Independent examiner	GMcG Lisburn Century House 40 Crescent Business Park Lisburn BT28 2GN
Bankers	Danske Bank Belfast Finance Centre PO Box 183 Donegall Square West Belfast BT1 6GE
Solicitors	W G Maginess & Son 68 Bow Street Lisburn Co. Antrim BT28 1AL

BCM INTERNATIONAL NI

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Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9 - 18

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The directors present their annual report and financial statements for the year ended 31 December 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

The principle objectives of the charity are to advance and promote in Northern Ireland and elsewhere the Christian Faith in accordance with the statement of doctrine set out in the Second Schedule of the Company's Memorandum and Articles of Association and include;

- To proclaim the Gospel in order that children, teenagers and adults might come to faith in Jesus Christ as Saviour and Lord.
- To establish believers in the Christian life, service and local church involvement through constructive, consistent teaching of the Word of God.
- To serve the local Bible believing Church.
- To maintain fellowship with all sections of BCM International and the advancement of fellowship with any group of believers having a similar purpose and activity in any part of the United Kingdom and overseas.

The charity carries out residential events which enable it to teach the Word of God to children, young people and adults throughout the year. It provides opportunities for believers who ascribe to the values and principles of BCM International NI to volunteer with us. It provides training for its volunteers and for local bible believing churches who work with children and young people. It also provides residential facilities for local bible believing churches and other groups of believers in order that they may be taught the Word of God.

BCM International NI relies heavily on the commitment and support of its vast number of volunteers across Northern Ireland who faithfully pray, serve on camps, run and maintain Mullartown House and for the general running of the charity. The time given by volunteers, without which we simply could not achieve what we do, is to be celebrated. The Directors are very grateful to the hundreds of volunteers who have helped over the last year. We give thanks to God for each volunteer and their service.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The directors believe they have been successful in achieving the objectives of the charity throughout the year by the operation of the following core activities. Through these activities, children, young people and adults were reached with the Gospel and Christians established in their faith.

Summer Camps

During July and August eight 6-day residential camps were hosted by Mullartown House, Annalong. There were 4 children's camps, 1 pre-teen camp, 1 junior teens camp, 1 senior teens camp and 1 family week with a total of 570 campers attending and 250 volunteers. One of the children's camps is targeted towards disadvantaged young people from the Belfast area, a number of whom are referred by Social Services.

We ran an additional 4-day residential summer camp at Rostrevor Youth Centre for teens; 18 campers and 10 volunteers were involved.

Each camp is run by a Programme Director who with their team of leaders work hard to ensure that the young people have an enjoyable physical, mental and spiritual experience while at camp.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

BCM Residential Weekends

In 2023 Mullartown House hosted 2 weekend reunions from the summer camps – Senior Teens and Family Camp. There were also 2 City Kids' residential weekends and 3 City Teens' residential weekends, primarily attracting children and young people from inner city areas of Belfast. In addition, we had a Summer Camp Volunteer Training Weekend and a Ladies' weekend, both run by BCM NI at Mullartown House.

Supporting local churches

Residential weekends: Our property in Annalong hosts weekends for church-based groups and school and university Christian Unions, enabling us to serve the local Bible believing Church. In 2023, 28 different residential groups used our facilities, meaning we welcomed over 1200 visitors to Mullartown House over the course of the year. These visitors were served by around 100 volunteers.

The BCM Centre in Lisburn hosts 4 parachurch groups for Bible studies and prayer meetings and has been able to continue to do this throughout 2023.

Bible Clubs

These clubs are held during term time and enable us to reach children and encourage them to pursue a deeper relationship with God.

Bible Clubs ran weekly during term-time in Stoneyford, Ballygowan and Lisburn, attracting 10-15 children each week in each area.

We also ran shorter spells of Bible Clubs in various areas of Belfast during term-time: 8 clubs in the Markets area, 11 in Turf Lodge, 4 in Moyard, 5 in Twinbrook, 6 in Rose Street, 6 in Willowbank, and 3 in Hannahstown.

2 discipleship groups for teenagers ran weekly at Mullartown House with an average attendance of 75 teens per week, a third group ran monthly in Lisburn with an average attendance of 35 teens. An additional bible study group for senior teens met weekly (Jan-June) and then fortnightly (Sept-Dec) in the BCM Centre during term-time.

Summer Outreach:

Hello Life seeks to reach into the local communities through different forms of outreach including Bible Clubs, visitation, practical help and family fun days. There were 5 teams in June, July and August, each made up of an average of 10-12 volunteers; in Lurgan, Lisburn, Downpatrick, Belfast and Ballinderry. 4 of the teams were residential. For several of the volunteers this was the first time they had participated in this type of outreach.

During the Hello Life weeks 63 individual bible clubs took place, mostly as part of 3-day, 4-day or 5-day series in various housing estates, with attendance ranging from 8 children to over 30 children.

Other activities: A number of other activities were held throughout the year to reach children, young people and adults with the gospel and to encourage them in their faith. These included the missionaries and interns speaking in schools on over 30 occasions, and in other settings on at least 30 further occasions. We also ran a 4-week mentoring programme for some of our summer volunteers.

Training

Volunteers are at the core of BCM NI's ministry and training sessions are offered to equip them in serving effectively with us. All of our volunteers receive Child Protection, Health and Safety and Data Protection training.

Camp volunteers attended a training weekend in April 2023, receiving relevant training on various aspects of camp ministry. Hello Life volunteers attended a training day in May 2023 looking at how to reach out most effectively into various communities.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Ministry Development

Esteban Pineda, from the US, joined us in September 2022 as an intern for a year, staying with us until September 2023.

In Summer 2023 we had 2 American students complete part of their Bible College internship with BCM NI: Rachel McMahon and Mary Ellen Schomer.

Full time missionaries

Jason & Gemma Hill continue to manage the facility at Mullartown House and the annual programme. They also direct the BCM programme of camps and weekends.

In 2023 BCM NI advertised, and subsequently appointed, a new missionary, Jason Nicholl, to the role of Assistant Camp Director. Jason assists the Hills with the ministry of Mullartown House.

Nate Heater continues in his role as Development and Support Officer, overseeing the development of Hello Life and discipleship, and supporting existing ministries.

Miriam Reimer served in administration and maintenance, both at Mullartown and at the BCM Centre, until October 2023.

Judith Rogers continues in her role as CEO with the aim of supporting the BCM NI Board in their governance responsibilities, and the missionaries in their ministry.

Admin volunteers

Julie Larmour, along with Elizabeth Spence and Avril McGrath, helped Miriam to keep the administration up-to-date, especially during the summer months.

Property

Mullartown House and BCM Centre: Most of our activities are centred in these two properties. During 2023 the Family Block kitchen was replaced, painting carried out, a trampoline installed, renovations to the Dining Room carried out, new carpet laid, among other maintenance tasks. We submitted a planning application to replace the cottage at Mullartown with a similar dwelling, and are awaiting its approval.

Links with BCM International

We maintained links with the wider BCM International body through membership of the UK Anchor Trust and attendance at the European Conference in Poland in October. We also had a visit from the outgoing and incoming BCM US Presidents in September.

Financial review

The results for the period are as set out on pages 7 to 18. The charity returned net incoming resources of £8,717 (2022 - £143,804) of which there were unrestricted net incoming resources of £12,650 (2022 - £56,818) and restricted net outgoing resources of £3,933 (2022 - net incoming resources £86,986). At 31 December 2023, the level of unrestricted reserves held was £1,047,762 (2022 - £1,035,112).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

BCM International NI is a company limited by guarantee, the liability of the members is limited to £1, and it is governed by its Memorandum and Articles of Association.

BCM International NI is part of the wider BCM International network. Bible Centered Ministries is a global nondenominational ministry dedicated to Reaching Children and Developing Churches worldwide. BCM has more than 700 missionaries serving in 50 countries across five continents as well as Pacific and Caribbean islands.

BCM International NI is registered as a Charity with The Charity Commission for Northern Ireland (NIC 105856).

The directors who served during the year and up to the date of signature of the financial statements were:

Mr G Connor (Deceased 2 August 2024)

Mrs J Girvan

Mr K Parker

Mrs M Dundas

Mrs A McGrath

Mrs J Larmour

Mr A Shanks

(Resigned 22 May 2024)

New directors are appointed by the members of the charity at the annual general meeting.

All directors are required to participate in training e.g. Good Governance course organised by NICVA. Directors are regularly updated on legislation that impacts upon the running of a charitable organisation e.g. recent changes in legislation introduced by the Charities Commission.

BCM International NI is managed by a voluntary board of directors who are responsible for the management of the charity. The board of directors comprises at least 6 directors who meet bi-monthly to oversee the management of the charity. The board of directors conduct regular reviews of the charity's strategic plan, with policies and procedures reviewed and updated on an ongoing basis.

The day to day management of Mullartown House is delegated to Mr Jason and Mrs Gemma Hill.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The directors' report was approved by the Board of Directors.

Mrs J Larmour

Director

Dated: 19 September 2024

BCM INTERNATIONAL NI

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF BCM INTERNATIONAL NI

We report to the directors on our examination of the financial statements of BCM International NI (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the directors of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- 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; and
- state whether particular matters have come to our attentions.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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 includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 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

BCM INTERNATIONAL NI

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE DIRECTORS OF BCM INTERNATIONAL NI

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

GMcG Lisburn

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Dated: 19 September 2024

BCM INTERNATIONAL NI

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	2	37,424	15,432	52,856	47,189	99,418	146,607
Charitable activities	3	148,519	-	148,519	150,508	-	150,508
Investments	4	719	1,380	2,099	281	-	281
Other income	5	15,587	-	15,587	15,503	-	15,503
Total income		<u>202,249</u>	<u>16,812</u>	<u>219,061</u>	<u>213,481</u>	<u>99,418</u>	<u>312,899</u>
Expenditure on:							
Charitable activities	6	189,599	20,745	210,344	156,663	12,432	169,095
Total expenditure		<u>189,599</u>	<u>20,745</u>	<u>210,344</u>	<u>156,663</u>	<u>12,432</u>	<u>169,095</u>
Net income/(expenditure) and movement in funds		12,650	(3,933)	8,717	56,818	86,986	143,804
Reconciliation of funds:							
Fund balances at 1 January 2023		1,035,112	263,494	1,298,606	978,294	176,508	1,154,802
Fund balances at 31 December 2023		<u>1,047,762</u>	<u>259,561</u>	<u>1,307,323</u>	<u>1,035,112</u>	<u>263,494</u>	<u>1,298,606</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BCM INTERNATIONAL NI

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,071,658		1,083,297
Current assets					
Debtors	12	9,767		12,835	
Cash at bank and in hand		237,545		216,000	
		<u>247,312</u>		<u>228,835</u>	
Creditors: amounts falling due within one year	13	<u>(11,647)</u>		<u>(13,526)</u>	
Net current assets			235,665		215,309
Total assets less current liabilities			<u>1,307,323</u>		<u>1,298,606</u>
Income funds					
Restricted funds	14		259,561		263,494
Unrestricted funds			1,047,762		1,035,112
			<u>1,307,323</u>		<u>1,298,606</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 December 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 directors on 19 September 2024 and signed on their behalf by

Mrs J Girvan
Director

Mr K Parker
Director

Company Registration No. NI639093

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

BCM International NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 41 Seymour Street, Lisburn, Co Antrim, BT27 4SY.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors 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 directors in furtherance of their charitable objectives.

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

1.4 Income

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

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

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.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.6 Tangible fixed assets

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

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

Freehold land and buildings	2% straight line
Fixtures and fittings	20% reducing balance

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 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.

1.8 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.9 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.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	37,424	15,432	52,856	47,189	99,418	146,607

3 Charitable activities

	2023	2022
	£	£
Weekend and other fees	7,777	9,709
Outside Group fees	58,430	66,768
Camp fees	82,312	74,031
	<u>148,519</u>	<u>150,508</u>

4 Income from investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Bank interest receivable	719	1,380	2,099	281	-	281

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Other income

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Other income	1,941	1,048
Tuck shop income	4,454	4,205
T Shirt and DVD income	3,663	3,374
Rental income	5,529	6,876
	<u>15,587</u>	<u>15,503</u>

BCM INTERNATIONAL NI

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

6 Charitable activities

	2023	2022
	£	£
To advance and promote the Christian Faith:		
Staff costs	23,901	17,345
Depreciation and impairment	13,899	14,610
Camp expenditure	79,953	62,842
Hello Life expenditure	4,839	4,372
Mullartown House kitchen expenditure	1,934	412
BCM Missionaries expenditure	4,610	3,183
Club expenses	5,062	3,903
Telephone	1,267	1,139
Insurance	5,641	5,198
Rates	3,785	3,145
Heat and light	18,649	17,693
Postage, stationary and printing	4,307	3,609
Repairs, maintenance and cleaning	23,944	18,099
Gifts	4,597	7,266
Sundry expenses	5,713	3,826
Bank charges	513	598
Legal and professional fees	6,230	415
Accountancy	1,500	1,440
	<u>210,344</u>	<u>169,095</u>
	<u>210,344</u>	<u>169,095</u>
	<u>210,344</u>	<u>169,095</u>
Analysis by fund		
Unrestricted funds	189,599	156,663
Restricted funds	20,745	12,432
	<u>210,344</u>	<u>169,095</u>

7 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>13,899</u>	<u>14,610</u>

8 Directors

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

BCM INTERNATIONAL NI

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

9 Employees

	2023 Number	2022 Number
	2	1
	<u>2</u>	<u>1</u>
Employment costs	2023	2022
	£	£
Wages and salaries	23,901	17,345
	<u>23,901</u>	<u>17,345</u>

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

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	1,126,104	48,460	1,174,564
Additions	-	2,260	2,260
	<u>1,126,104</u>	<u>50,720</u>	<u>1,176,824</u>
At 31 December 2023	1,126,104	50,720	1,176,824
	<u>1,126,104</u>	<u>50,720</u>	<u>1,176,824</u>
Depreciation and impairment			
At 1 January 2023	61,530	29,737	91,267
Depreciation charged in the year	9,921	3,978	13,899
	<u>71,451</u>	<u>33,715</u>	<u>105,166</u>
At 31 December 2023	71,451	33,715	105,166
	<u>71,451</u>	<u>33,715</u>	<u>105,166</u>
Carrying amount			
At 31 December 2023	1,054,653	17,005	1,071,658
	<u>1,054,653</u>	<u>17,005</u>	<u>1,071,658</u>
At 31 December 2022	1,064,574	18,723	1,083,297
	<u>1,064,574</u>	<u>18,723</u>	<u>1,083,297</u>

BCM INTERNATIONAL NI

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

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	6,800	8,861
Other debtors	2,690	3,712
Prepayments and accrued income	277	262
	<u>9,767</u>	<u>12,835</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	500	185
Trade creditors	3,167	5,775
Other creditors	3,833	3,427
Accruals and deferred income	4,147	4,139
	<u>11,647</u>	<u>13,526</u>

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			
	Balance at 1 January 2022	Incoming resources	Resources expended ¹	Balance at January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£	£	£	£
Missionary Fund	2,126	3,664	(3,183)	2,607	4,412	(4,610)	2,409
Deed and truth	640	-	-	640	-	-	640
Mullartown Building Fund	162,196	-	(2,960)	159,236	-	(2,960)	156,276
Candy Club Fund	258	50	-	308	50	-	358
Mullartown House Kitchen	8,845	342	(1,557)	7,630	-	(3,074)	4,556
Seymour Street Development Fund	1,257	-	(360)	897	-	(660)	237
Hello Life	1,186	4,499	(4,372)	1,313	2,638	(3,951)	-
Cottage	-	90,863	-	90,863	9,712	(5,490)	95,085
	<u>176,508</u>	<u>99,418</u>	<u>(12,432)</u>	<u>263,494</u>	<u>16,812</u>	<u>(20,745)</u>	<u>259,561</u>

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Restricted funds (Continued)

Missionary Fund

The Missionary Fund represents funds received for the benefit of the work of specific missionaries.

Deed & Truth

Deed & Truth seeks to support people with intellectual disabilities and their families by advocating for their meaningful inclusion in Churches.

Mullartown Building Fund

Represents specific donations received for the construction of a new sports hall development on the existing Mullartown site.

Candy Club Fund

Donations received in relation to hosting and facilitating a weekly bible club meeting.

Mullartown House Kitchen

Improvement to the kitchen at Mullartown House.

Seymour Street Development Fund

Improvements to outdoor area including existing outhouse at Seymour Street premises.

Hello Life

Team that contributes to community work and kids clubs in the area.

Cottage

Donations received to enable the charity to demolish the existing cottage and engage in the construction of a new purpose built cottage.

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	1,035,112	202,249	(189,599)	1,047,762
	<u>1,035,112</u>	<u>202,249</u>	<u>(189,599)</u>	<u>1,047,762</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	978,294	213,481	(156,663)	1,035,112
	<u>978,294</u>	<u>213,481</u>	<u>(156,663)</u>	<u>1,035,112</u>

16 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Tangible assets	910,824	160,834	1,071,658
Current assets/(liabilities)	136,938	98,727	235,665
	<u>1,047,762</u>	<u>259,561</u>	<u>1,307,323</u>
	<u>1,047,762</u>	<u>259,561</u>	<u>1,307,323</u>
	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
At 31 December 2022:			
Tangible assets	919,483	163,814	1,083,297
Current assets/(liabilities)	115,629	99,680	215,309
	<u>1,035,112</u>	<u>263,494</u>	<u>1,298,606</u>
	<u>1,035,112</u>	<u>263,494</u>	<u>1,298,606</u>

17 Related party transactions

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

BCM International NI

Northern Ireland - Charity number 105856

Annual report

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The directors present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 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

The principle objectives of the charity are to advance and promote in Northern Ireland and elsewhere the Christian Faith in accordance with the statement of doctrine set out in the Second Schedule of the Company's Memorandum and Articles of Association and include;

- To proclaim the Gospel in order that children, teenagers and adults might come to faith in Jesus Christ as Saviour and Lord.
- To establish believers in the Christian life, service and local church involvement through constructive, consistent teaching of the Word of God.
- To serve the local Bible believing Church.
- To maintain fellowship with all sections of BCM International and the advancement of fellowship with any group of believers having a similar purpose and activity in any part of the United Kingdom and overseas.

The charity carries out residential events which enable it to teach the Word of God to children, young people and adults throughout the year. It provides opportunities for believers who ascribe to the values and principles of BCM International NI to volunteer with us. It provides training for its volunteers and for local bible believing churches who work with children and young people. It also provides residential facilities for local bible believing churches and other groups of believers in order that they may be taught the Word of God.

BCM International NI relies heavily on the commitment and support of its vast number of volunteers across Northern Ireland who faithfully pray, serve on camps, run and maintain Mullartown House and for the general running of the charity. The time given by volunteers, without which we simply could not achieve what we do, is to be celebrated. The Directors are very grateful to the hundreds of volunteers who have helped over the last year. We give thanks to God for each volunteer and their service.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The directors believe they have been successful in achieving the objectives of the charity throughout the year by the operation of the following core activities. Through these activities, children, young people and adults were reached with the Gospel and Christians established in their faith.

Summer Camps

During July and August eight 6-day residential camps were hosted by Mullartown House, Annalong. There were 4 children's camps, 1 pre-teen camp, 1 junior teens camp, 1 senior teens camp and 1 family week with a total of 570 campers attending and 250 volunteers. One of the children's camps is targeted towards disadvantaged young people from the Belfast area, a number of whom are referred by Social Services.

We ran an additional 4-day residential summer camp at Rostrevor Youth Centre for teens; 18 campers and 10 volunteers were involved.

Each camp is run by a Programme Director who with their team of leaders work hard to ensure that the young people have an enjoyable physical, mental and spiritual experience while at camp.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

BCM Residential Weekends

In 2023 Mullartown House hosted 2 weekend reunions from the summer camps – Senior Teens and Family Camp. There were also 2 City Kids' residential weekends and 3 City Teens' residential weekends, primarily attracting children and young people from inner city areas of Belfast. In addition, we had a Summer Camp Volunteer Training Weekend and a Ladies' weekend, both run by BCM NI at Mullartown House.

Supporting local churches

Residential weekends: Our property in Annalong hosts weekends for church-based groups and school and university Christian Unions, enabling us to serve the local Bible believing Church. In 2023, 28 different residential groups used our facilities, meaning we welcomed over 1200 visitors to Mullartown House over the course of the year. These visitors were served by around 100 volunteers.

The BCM Centre in Lisburn hosts 4 parachurch groups for Bible studies and prayer meetings and has been able to continue to do this throughout 2023.

Bible Clubs

These clubs are held during term time and enable us to reach children and encourage them to pursue a deeper relationship with God.

Bible Clubs ran weekly during term-time in Stoneyford, Ballygowan and Lisburn, attracting 10-15 children each week in each area.

We also ran shorter spells of Bible Clubs in various areas of Belfast during term-time: 8 clubs in the Markets area, 11 in Turf Lodge, 4 in Moyard, 5 in Twinbrook, 6 in Rose Street, 6 in Willowbank, and 3 in Hannahstown.

2 discipleship groups for teenagers ran weekly at Mullartown House with an average attendance of 75 teens per week, a third group ran monthly in Lisburn with an average attendance of 35 teens. An additional bible study group for senior teens met weekly (Jan-June) and then fortnightly (Sept-Dec) in the BCM Centre during term-time.

Summer Outreach:

Hello Life seeks to reach into the local communities through different forms of outreach including Bible Clubs, visitation, practical help and family fun days. There were 5 teams in June, July and August, each made up of an average of 10-12 volunteers; in Lurgan, Lisburn, Downpatrick, Belfast and Ballinderry. 4 of the teams were residential. For several of the volunteers this was the first time they had participated in this type of outreach.

During the Hello Life weeks 63 individual bible clubs took place, mostly as part of 3-day, 4-day or 5-day series in various housing estates, with attendance ranging from 8 children to over 30 children.

Other activities: A number of other activities were held throughout the year to reach children, young people and adults with the gospel and to encourage them in their faith. These included the missionaries and interns speaking in schools on over 30 occasions, and in other settings on at least 30 further occasions. We also ran a 4-week mentoring programme for some of our summer volunteers.

Training

Volunteers are at the core of BCM NI's ministry and training sessions are offered to equip them in serving effectively with us. All of our volunteers receive Child Protection, Health and Safety and Data Protection training.

Camp volunteers attended a training weekend in April 2023, receiving relevant training on various aspects of camp ministry. Hello Life volunteers attended a training day in May 2023 looking at how to reach out most effectively into various communities.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Ministry Development

Esteban Pineda, from the US, joined us in September 2022 as an intern for a year, staying with us until September 2023.

In Summer 2023 we had 2 American students complete part of their Bible College internship with BCM NI: Rachel McMahon and Mary Ellen Schomer.

Full time missionaries

Jason & Gemma Hill continue to manage the facility at Mullartown House and the annual programme. They also direct the BCM programme of camps and weekends.

In 2023 BCM NI advertised, and subsequently appointed, a new missionary, Jason Nicholl, to the role of Assistant Camp Director. Jason assists the Hills with the ministry of Mullartown House.

Nate Heater continues in his role as Development and Support Officer, overseeing the development of Hello Life and discipleship, and supporting existing ministries.

Miriam Reimer served in administration and maintenance, both at Mullartown and at the BCM Centre, until October 2023.

Judith Rogers continues in her role as CEO with the aim of supporting the BCM NI Board in their governance responsibilities, and the missionaries in their ministry.

Admin volunteers

Julie Larmour, along with Elizabeth Spence and Avril McGrath, helped Miriam to keep the administration up-to-date, especially during the summer months.

Property

Mullartown House and BCM Centre: Most of our activities are centred in these two properties. During 2023 the Family Block kitchen was replaced, painting carried out, a trampoline installed, renovations to the Dining Room carried out, new carpet laid, among other maintenance tasks. We submitted a planning application to replace the cottage at Mullartown with a similar dwelling, and are awaiting its approval.

Links with BCM International

We maintained links with the wider BCM International body through membership of the UK Anchor Trust and attendance at the European Conference in Poland in October. We also had a visit from the outgoing and incoming BCM US Presidents in September.

Financial review

The results for the period are as set out on pages 7 to 18. The charity returned net incoming resources of £8,717 (2022 - £143,804) of which there were unrestricted net incoming resources of £12,650 (2022 - £56,818) and restricted net outgoing resources of £3,933 (2022 - net incoming resources £86,986). At 31 December 2023, the level of unrestricted reserves held was £1,047,762 (2022 - £1,035,112).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

BCM International NI is a company limited by guarantee, the liability of the members is limited to £1, and it is governed by its Memorandum and Articles of Association.

BCM International NI is part of the wider BCM International network. Bible Centered Ministries is a global nondenominational ministry dedicated to Reaching Children and Developing Churches worldwide. BCM has more than 700 missionaries serving in 50 countries across five continents as well as Pacific and Caribbean islands.

BCM International NI is registered as a Charity with The Charity Commission for Northern Ireland (NIC 105856).

The directors who served during the year and up to the date of signature of the financial statements were:

Mr G Connor (Deceased 2 August 2024)

Mrs J Girvan

Mr K Parker

Mrs M Dundas

Mrs A McGrath

Mrs J Larmour

Mr A Shanks

(Resigned 22 May 2024)

New directors are appointed by the members of the charity at the annual general meeting.

All directors are required to participate in training e.g. Good Governance course organised by NICVA. Directors are regularly updated on legislation that impacts upon the running of a charitable organisation e.g. recent changes in legislation introduced by the Charities Commission.

BCM International NI is managed by a voluntary board of directors who are responsible for the management of the charity. The board of directors comprises at least 6 directors who meet bi-monthly to oversee the management of the charity. The board of directors conduct regular reviews of the charity's strategic plan, with policies and procedures reviewed and updated on an ongoing basis.

The day to day management of Mullartown House is delegated to Mr Jason and Mrs Gemma Hill.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The directors' report was approved by the Board of Directors.

Mrs J Larmour

Director

Dated: 19 September 2024

BCM International NI

Northern Ireland - Charity number 105856

Annual return

BCM INTERNATIONAL NI

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF BCM INTERNATIONAL NI

We report to the directors on our examination of the financial statements of BCM International NI (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the directors of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- 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; and
- state whether particular matters have come to our attentions.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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 includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 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

BCM INTERNATIONAL NI

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE DIRECTORS OF BCM INTERNATIONAL NI

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

GMcG Lisburn

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Dated: 19 September 2024

BCM International NI

Northern Ireland - Charity number 105856

Accounts

Charity registration number NIC 105856

Company registration number NI639093 (Northern Ireland)

BCM INTERNATIONAL NI
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

BCM INTERNATIONAL NI

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr G Connor Miss J Reid Mr K Parker Mrs M Dundas Mrs A McGrath Mrs J Larmour Mr A Shanks	(Appointed 28 March 2022)
Secretary	Mrs J Larmour	
Charity number	NIC 105856	
Company number	NI639093	
Principal address	41 Seymour Street Lisburn Co Antrim BT27 4SY	
Registered office	41 Seymour Street Lisburn Co Antrim BT27 4SY	
Independent examiner	GMcG Lisburn Century House 40 Crescent Business Park Lisburn BT28 2GN	
Bankers	Danske Bank Belfast Finance Centre PO Box 183 Donegall Square West Belfast BT1 6GE	
Solicitors	W G Maginess & Son 68 Bow Street Lisburn Co. Antrim BT28 1AL	

BCM INTERNATIONAL NI

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BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The directors present their annual report and financial statements for the year ended 31 December 2022.

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

The principle objectives of the charity are to advance and promote in Northern Ireland and elsewhere the Christian Faith in accordance with the statement of doctrine set out in the Second Schedule of the Company's Memorandum and Articles of Association and include;

- To proclaim the Gospel in order that children, teenagers and adults might come to faith in Jesus Christ as Saviour and Lord.
- To establish believers in the Christian life, service and local church involvement through constructive, consistent teaching of the Word of God.
- To serve the local Bible believing Church.
- To maintain fellowship with all sections of BCM International and the advancement of fellowship with any group of believers having a similar purpose and activity in any part of the United Kingdom and overseas.

The charity carries out residential events which enable it to teach the Word of God to children, young people and adults throughout the year. It provides opportunities for believers who ascribe to the values and principles of BCM International NI to volunteer with us. It provides training for its volunteers and for local bible believing churches who work with children and young people. It also provides residential facilities for local bible believing churches and other groups of believers in order that they may be taught the Word of God.

BCM International NI relies heavily on the commitment and support of its vast number of volunteers across Northern Ireland who faithfully pray, serve on camps, run and maintain Mullartown House and for the general running of the charity. The time given by volunteers, without which we simply could not achieve what we do, is to be celebrated. The Directors are very grateful to the hundreds of volunteers who have helped over the last year. We give thanks to God for each volunteer and their service.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The directors believe they have been successful in achieving the objectives of the charity throughout the year by the operation of the following core activities. Through these activities children, young people and adults were reached with the Gospel and Christians established in their faith.

Summer Camps

During July & August eight 6-day residential camps were hosted by Mullartown House, Annalong. There were 4 children's camps, 1 pre-teen camp, 1 junior teens camp, 1 senior teens camp and 1 family week with a total of 567 campers attending and 223 volunteers. One of the children's camps is targeted towards disadvantaged young people from the Belfast area, a number of whom are referred by Social Services.

We ran an additional 4-day residential summer camp at Kilbroney Residential Centre for teens; 14 campers and 10 volunteers were involved.

Each camp is run by a Programme Director who with their team of leaders work hard to ensure that the young people have an enjoyable physical, mental and spiritual experience while at camp.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

BCM Residential Weekends

In 2022 Mullartown House hosted 2 weekend reunions for teens from the summer camps – Seniors and Juniors. There were also 2 City Kids' residential weekends and 2 City Teens' residential weekends, primarily attracting children and young people from inner city areas of Belfast. In addition, we had a Summer Camp Volunteer Training Weekend, a Couples' Enrichment Retreat, and a Ladies' weekend, all run by BCM NI at Mullartown House.

Supporting local churches

Residential weekends: Our property in Annalong hosts weekends for church-based groups and school and university Christian Unions, enabling us to serve the local Bible believing Church. In 2022, 27 different residential groups used our facilities, meaning we welcomed over 1,400 visitors to Mullartown House over the course of the year.

The BCM Centre in Lisburn hosts 4 parachurch groups for Bible studies and prayer meetings and has been able to continue to do this throughout 2022.

Bible Clubs

These clubs are held during term time and enable us to reach children and encourage them to pursue a deeper relationship with God.

Bible Clubs ran weekly during term-time in Stoneyford, Ballygowan and two locations in Lisburn, attracting 10-15 children each week.

We also ran shorter spells of Bible Clubs in various areas during term-time: 11 clubs in the Markets area, 11 clubs in Culcavey, 11 clubs in West Belfast, 8 clubs in Ballymacash, 8 clubs in Downpatrick.

Two discipleship groups for teenagers ran weekly at Mullartown House with an average attendance of 75 teens per week, a third group ran monthly in Lisburn. An additional bible study group for senior teens met weekly in the BCM Centre during term-time. A club for disadvantaged teens ran in the BCM Centre weekly during the first half of 2022.

Summer Outreach

Hello Life seeks to reach into the local communities through different forms of outreach including Bible Clubs, visitation, practical help and family fun days. There were 5 teams in July and August, each made up of an average of 12 volunteers; in Lurgan, Lisburn, Downpatrick, Belfast and Carryduff. Three of the teams were residential. We also partnered with Exodus, hosting one of their teams to carry out a week of outreach in Newry. For several of the volunteers this was the first time they had participated in this type of outreach.

During the Hello Life weeks 84 individual bible clubs took place, mostly as part of 3-day, 4-day or 5-day series in various housing estates, with attendance ranging from half a dozen to 50 children.

Other activities: A number of other activities were held throughout the year to reach children, young people and adults with the gospel and to encourage them in their faith. These included the missionaries and interns speaking at school assemblies, Scripture Union groups, and church meetings. We also ran a 4-week mentoring programme for some of our summer volunteers.

Training

Volunteers are at the core of BCM NI's ministry and training sessions are offered to equip them in serving effectively with us. All of our volunteers receive Child Protection, Health and Safety and Data Protection training.

Camp volunteers attended a training weekend in April 2022, receiving relevant training on various aspects of camp ministry. Hello Life volunteers attended a training day in May 2022 looking at how to reach out most effectively into various communities.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Development

The residential intern programme at Mullartown House recommenced again in September 2021. Kate Maginnis, from Northern Ireland, contributed significantly to the work of BCM during her time as an intern, which ran until August 2022. Esteban Pineda, from the US, joined us in September 2022 as an intern for a year.

Adam Hanna completed his Bible College placement with us during 2022, and Hannah Moxen also completed a 4-week placement with BCM NI as part of her Bible College course.

Full time missionaries

Jason & Gemma Hill continue to manage the facility at Mullartown House and the annual programme. They also specifically direct the BCM programme of camps and weekends. Joanna Widman oversees the kitchen at Mullartown and Scott Widman oversees the wider Ministry Development. Nate Heater returned in June 2021 on a 2-year short-term worker visa. Nate is overseeing the development of Hello Life, and supporting existing ministries. In December 2021 we welcomed Miriam Griffith to the team, also for a 2-year term to serve in administration and maintenance, both at Mullartown and at the BCM Centre.

Judith Rogers continues in her role as CEO with the aim of supporting the BCM International NI Board in their governance responsibilities, and the missionaries in their ministry.

Administrative Volunteers

Julie Larmour, along with Elizabeth Spence, Emma Nesbitt, and Avril McGrath, help to keep the administration up-to-date, especially during the summer months.

Property

Mullartown House and BCM Centre: Most of our activities are centred in these two properties. Both had ongoing maintenance carried out during 2022. At Mullartown flooring was replaced in a number of areas, painting carried out, and a new play park installed.

The garden at BCM Centre has been made usable. Planning permission is being sought to extend an existing outhouse, and for the ground floor toilet and kitchen in the main building to be renovated to make them wheelchair accessible.

Links with BCM International

We maintained links with the wider BCM International body through membership of the UK Anchor Trust and attendance at the European Conference in October. Scott and Joanna maintain close links with Castledaly in the Republic of Ireland and help with maintenance and cooking as required.

Financial review

The results for the period are as set out on pages 7 to 19. The charity returned net incoming resources of £143,804 (2021 - £331) of which there were unrestricted net incoming resources of £56,818 (2021 - net outgoing resources £6,039) and restricted net incoming resources of £86,986 (2021 - £6,370). At 31 December 2022, the level of unrestricted reserves held was £1,035,112 (2021 - £978,294).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

BCM International NI is a company limited by guarantee, the liability of the members is limited to £1, and it is governed by its Memorandum and Articles of Association.

BCM International NI is part of the wider BCM International network. Bible Centered Ministries is a global nondenominational ministry dedicated to Reaching Children and Developing Churches worldwide. BCM has more than 700 missionaries serving in 50 countries across five continents as well as Pacific and Caribbean islands.

BCM International NI is registered as a Charity with The Charity Commission for Northern Ireland (NIC 105856).

The directors who served during the year and up to the date of signature of the financial statements were:

Mr G Connor

Miss J Reid

Mr K Parker

Mrs M Dundas

Mrs A McGrath

Mrs J Larmour

Mr A Shanks

(Appointed 28 March 2022)

New directors are appointed by the members of the charity at the annual general meeting.

All directors are required to participate in training e.g. Good Governance course organised by NICVA. Directors are regularly updated on legislation that impacts upon the running of a charitable organisation e.g. recent changes in legislation introduced by the Charities Commission.

BCM International NI is managed by a voluntary board of directors who are responsible for the management of the charity. The board of directors comprises at least 10 directors who meet bi-monthly to oversee the management of the charity. The board of directors conduct regular reviews of the charity's strategic plan, with policies and procedures reviewed and updated on an ongoing basis.

The day to day management of Mullartown House is delegated to Mr Jason and Mrs Gemma Hill.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The directors' report was approved by the Board of Directors.

Mrs J Larmour

Director

Dated: 18 September 2023

BCM INTERNATIONAL NI

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF BCM INTERNATIONAL NI

We report to the directors on our examination of the financial statements of BCM International NI (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the directors of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- 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; and
- state whether particular matters have come to our attentions.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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 includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our 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

BCM INTERNATIONAL NI

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE DIRECTORS OF BCM INTERNATIONAL NI

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our 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, we have found no matters that require drawing to your attention.

GMcG Lisburn

Chartered Accountants
Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Dated: 18 September 2023

BCM INTERNATIONAL NI

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	2	47,189	99,418	146,607	27,289	26,940	54,229
Charitable activities	3	150,508	-	150,508	31,011	-	31,011
Investments	4	281	-	281	51	-	51
Other income	5	15,503	-	15,503	7,191	-	7,191
Total income		213,481	99,418	312,899	65,542	26,940	92,482
<u>Expenditure on:</u>							
Charitable activities	6	156,663	12,432	169,095	71,581	20,570	92,151
Net income for the year/ Net movement in funds		56,818	86,986	143,804	(6,039)	6,370	331
Fund balances at 1 January 2022		978,294	176,508	1,154,802	984,333	170,138	1,154,471
Fund balances at 31 December 2022		1,035,112	263,494	1,298,606	978,294	176,508	1,154,802

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.

BCM INTERNATIONAL NI

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		1,083,297		1,092,411
Current assets					
Debtors	11	12,835		6,021	
Cash at bank and in hand		216,000		63,365	
		<u>228,835</u>		<u>69,386</u>	
Creditors: amounts falling due within one year	12	<u>(13,526)</u>		<u>(6,995)</u>	
Net current assets			215,309		62,391
Total assets less current liabilities			<u>1,298,606</u>		<u>1,154,802</u>
Income funds					
Restricted funds	13	263,494		176,508	
Unrestricted funds		1,035,112		978,294	
		<u>1,298,606</u>		<u>1,154,802</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 December 2022.

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 directors on 18 September 2023 and signed on their behalf by

Mr K Parker
Director

Mrs A McGrath
Director

Company Registration No. NI639093

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

BCM International NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 41 Seymour Street, Lisburn, Co Antrim, BT27 4SY.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors 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 directors 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.

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.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.6 Tangible fixed assets

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

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

Freehold land and buildings	2% straight line
Fixtures and fittings	20% reducing balance

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 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.

1.8 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.9 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.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	47,189	99,418	146,607	27,289	17,440	44,729
Education Authority Summer Programme	-	-	-	-	9,500	9,500
	<u>47,189</u>	<u>99,418</u>	<u>146,607</u>	<u>27,289</u>	<u>26,940</u>	<u>54,229</u>

3 Charitable activities

	2022	2021
	£	£
Weekend and other fees	9,709	5,038
Outside Group fees	66,768	2,150
Camp fees	74,031	23,823
	<u>150,508</u>	<u>31,011</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Bank interest receivable	<u>281</u>	<u>51</u>

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	1,048	1,473
Tuck shop income	4,205	2,180
T Shirt and DVD income	3,374	2,314
Rental income	6,876	1,224
	<u>15,503</u>	<u>7,191</u>

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	2022 £	2021 £
To advance and promote the Christian Faith:		
Staff costs	17,345	12,312
Depreciation and impairment	14,610	14,403
Camp expenditure	62,842	21,981
Bubbles expenditure	-	190
Hello Life expenditure	4,372	2,572
Mullartown House kitchen expenditure	412	3,622
BCM Missionaries expenditure	3,183	1,320
Club expenses	3,903	2,221
Telephone	1,139	967
Insurance	5,198	4,829
Rates	3,145	1,436
Heat and light	17,693	5,845
Postage, stationary and printing	3,609	2,526
Repairs, maintenance and cleaning	18,099	13,241
Gifts	7,266	2,250
Sundry expenses	3,826	616
Bank charges	598	330
Legal and professional fees	415	380
Accountancy	1,440	1,110
	<u>169,095</u>	<u>92,151</u>
	<u>169,095</u>	<u>92,151</u>
Analysis by fund		
Unrestricted funds	156,663	71,581
Restricted funds	12,432	20,570
	<u>169,095</u>	<u>92,151</u>

7 Directors

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

8 Employees

	2022 Number	2021 Number
	1	1
	<u>1</u>	<u>1</u>

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	17,345	12,312

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.

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2022	1,126,104	42,963	1,169,067
Additions	-	5,497	5,497
At 31 December 2022	1,126,104	48,460	1,174,564
Depreciation and impairment			
At 1 January 2022	51,609	25,048	76,657
Depreciation charged in the year	9,921	4,689	14,610
At 31 December 2022	61,530	29,737	91,267
Carrying amount			
At 31 December 2022	1,064,574	18,723	1,083,297
At 31 December 2021	1,074,496	17,915	1,092,411

11 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	8,861	959
Other debtors	3,712	4,987
Prepayments and accrued income	262	75
	12,835	6,021

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	185	185
Trade creditors	5,775	2,410
Other creditors	3,427	2,122
Accruals and deferred income	4,139	2,278
	<u>13,526</u>	<u>6,995</u>
	<u><u>13,526</u></u>	<u><u>6,995</u></u>

BCM INTERNATIONAL NI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

13 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:

	Balance at 1 January 2021		Movement in funds		Transfers		Balance at 1 January 2022		Movement in funds		Balance at 31 December 2022		
	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	
Missionary Fund	886		2,560	(1,320)	-		2,126		3,664		3,664	(3,183)	2,607
Deed and truth	640		-	-	-	640			-		-	-	640
Mullartown Building Fund	156,928		8,228	(2,960)	-	162,196			-		-	(2,960)	159,236
Candy Club Fund	208		50	-	-	258			50		50	-	308
Dwelling place	500		-	-	(500)				-		-	-	-
Mullartown House Kitchen	9,471		4,428	(5,054)	-	8,845			342		342	(1,557)	7,630
Bubbles Fund	190		-	(190)	-				-		-	-	-
Seymour Street Development Fund	1,315		-	(558)	500	1,257			-		-	(360)	897
Hello Life	-		2,175	(989)	-	1,186			4,499		4,499	(4,372)	1,313
Summer Programme Mini Camp	-		9,500	(9,500)	-				-		-	-	-
Cottage	-		-	-	-				90,863		90,863	-	90,863
	170,138		26,941	(20,571)	-	176,508			99,418		99,418	(12,432)	263,494

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

13 Restricted funds (Continued)

Missionary Fund

The Missionary Fund represents funds received for the benefit of the work of specific missionaries.

Deed & Truth

Deed & Truth seeks to support people with intellectual disabilities and their families by advocating for their meaningful inclusion in Churches.

Mullartown Building Fund

Represents specific donations received for the construction of a new sports hall development on the existing Mullartown site.

Candy Club Fund

Donations received in relation to hosting and facilitating a weekly bible club meeting.

Dwelling Place

Gifts received to serve the community around the BCM Centre, both practically and spiritually.

Mullartown House Kitchen

Improvement to the kitchen at Mullartown House.

Bubbles Fund

Discipleship group for teenage girls.

Seymour Street Development Fund

Improvements to outdoor area including existing outhouse at Seymour Street premises.

Hello Life

Team that contributes to community work and kids clubs in the area.

Summer Programme Mini Camp

Funding received from Education authority for mini camps to be held during summer 2021 at Mullartown House.

Cottage

Donation of £90,000 received in year to enable the charity to demolish the existing cottage and engage in the construction of a new purpose built cottage.

BCM INTERNATIONAL NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	919,483	163,814	1,083,297	924,493	167,918	1,092,411
Current assets/(liabilities)	115,629	99,680	215,309	53,801	8,590	62,391
	<u>1,035,112</u>	<u>263,494</u>	<u>1,298,606</u>	<u>978,294</u>	<u>176,508</u>	<u>1,154,802</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

BCM International NI

Northern Ireland - Charity number 105856

Annual report

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The directors present their annual report and financial statements for the year ended 31 December 2022.

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

The principle objectives of the charity are to advance and promote in Northern Ireland and elsewhere the Christian Faith in accordance with the statement of doctrine set out in the Second Schedule of the Company's Memorandum and Articles of Association and include;

- To proclaim the Gospel in order that children, teenagers and adults might come to faith in Jesus Christ as Saviour and Lord.
- To establish believers in the Christian life, service and local church involvement through constructive, consistent teaching of the Word of God.
- To serve the local Bible believing Church.
- To maintain fellowship with all sections of BCM International and the advancement of fellowship with any group of believers having a similar purpose and activity in any part of the United Kingdom and overseas.

The charity carries out residential events which enable it to teach the Word of God to children, young people and adults throughout the year. It provides opportunities for believers who ascribe to the values and principles of BCM International NI to volunteer with us. It provides training for its volunteers and for local bible believing churches who work with children and young people. It also provides residential facilities for local bible believing churches and other groups of believers in order that they may be taught the Word of God.

BCM International NI relies heavily on the commitment and support of its vast number of volunteers across Northern Ireland who faithfully pray, serve on camps, run and maintain Mullartown House and for the general running of the charity. The time given by volunteers, without which we simply could not achieve what we do, is to be celebrated. The Directors are very grateful to the hundreds of volunteers who have helped over the last year. We give thanks to God for each volunteer and their service.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The directors believe they have been successful in achieving the objectives of the charity throughout the year by the operation of the following core activities. Through these activities children, young people and adults were reached with the Gospel and Christians established in their faith.

Summer Camps

During July & August eight 6-day residential camps were hosted by Mullartown House, Annalong. There were 4 children's camps, 1 pre-teen camp, 1 junior teens camp, 1 senior teens camp and 1 family week with a total of 567 campers attending and 223 volunteers. One of the children's camps is targeted towards disadvantaged young people from the Belfast area, a number of whom are referred by Social Services.

We ran an additional 4-day residential summer camp at Kilbroney Residential Centre for teens; 14 campers and 10 volunteers were involved.

Each camp is run by a Programme Director who with their team of leaders work hard to ensure that the young people have an enjoyable physical, mental and spiritual experience while at camp.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

BCM Residential Weekends

In 2022 Mullartown House hosted 2 weekend reunions for teens from the summer camps – Seniors and Juniors. There were also 2 City Kids' residential weekends and 2 City Teens' residential weekends, primarily attracting children and young people from inner city areas of Belfast. In addition, we had a Summer Camp Volunteer Training Weekend, a Couples' Enrichment Retreat, and a Ladies' weekend, all run by BCM NI at Mullartown House.

Supporting local churches

Residential weekends: Our property in Annalong hosts weekends for church-based groups and school and university Christian Unions, enabling us to serve the local Bible believing Church. In 2022, 27 different residential groups used our facilities, meaning we welcomed over 1,400 visitors to Mullartown House over the course of the year.

The BCM Centre in Lisburn hosts 4 parachurch groups for Bible studies and prayer meetings and has been able to continue to do this throughout 2022.

Bible Clubs

These clubs are held during term time and enable us to reach children and encourage them to pursue a deeper relationship with God.

Bible Clubs ran weekly during term-time in Stoneyford, Ballygowan and two locations in Lisburn, attracting 10-15 children each week.

We also ran shorter spells of Bible Clubs in various areas during term-time: 11 clubs in the Markets area, 11 clubs in Culcavey, 11 clubs in West Belfast, 8 clubs in Ballymacash, 8 clubs in Downpatrick.

Two discipleship groups for teenagers ran weekly at Mullartown House with an average attendance of 75 teens per week, a third group ran monthly in Lisburn. An additional bible study group for senior teens met weekly in the BCM Centre during term-time. A club for disadvantaged teens ran in the BCM Centre weekly during the first half of 2022.

Summer Outreach

Hello Life seeks to reach into the local communities through different forms of outreach including Bible Clubs, visitation, practical help and family fun days. There were 5 teams in July and August, each made up of an average of 12 volunteers; in Lurgan, Lisburn, Downpatrick, Belfast and Carryduff. Three of the teams were residential. We also partnered with Exodus, hosting one of their teams to carry out a week of outreach in Newry. For several of the volunteers this was the first time they had participated in this type of outreach.

During the Hello Life weeks 84 individual bible clubs took place, mostly as part of 3-day, 4-day or 5-day series in various housing estates, with attendance ranging from half a dozen to 50 children.

Other activities: A number of other activities were held throughout the year to reach children, young people and adults with the gospel and to encourage them in their faith. These included the missionaries and interns speaking at school assemblies, Scripture Union groups, and church meetings. We also ran a 4-week mentoring programme for some of our summer volunteers.

Training

Volunteers are at the core of BCM NI's ministry and training sessions are offered to equip them in serving effectively with us. All of our volunteers receive Child Protection, Health and Safety and Data Protection training.

Camp volunteers attended a training weekend in April 2022, receiving relevant training on various aspects of camp ministry. Hello Life volunteers attended a training day in May 2022 looking at how to reach out most effectively into various communities.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Development

The residential intern programme at Mullartown House recommenced again in September 2021. Kate Maginnis, from Northern Ireland, contributed significantly to the work of BCM during her time as an intern, which ran until August 2022. Esteban Pineda, from the US, joined us in September 2022 as an intern for a year.

Adam Hanna completed his Bible College placement with us during 2022, and Hannah Moxen also completed a 4-week placement with BCM NI as part of her Bible College course.

Full time missionaries

Jason & Gemma Hill continue to manage the facility at Mullartown House and the annual programme. They also specifically direct the BCM programme of camps and weekends. Joanna Widman oversees the kitchen at Mullartown and Scott Widman oversees the wider Ministry Development. Nate Heater returned in June 2021 on a 2-year short-term worker visa. Nate is overseeing the development of Hello Life, and supporting existing ministries. In December 2021 we welcomed Miriam Griffith to the team, also for a 2-year term to serve in administration and maintenance, both at Mullartown and at the BCM Centre.

Judith Rogers continues in her role as CEO with the aim of supporting the BCM International NI Board in their governance responsibilities, and the missionaries in their ministry.

Administrative Volunteers

Julie Larmour, along with Elizabeth Spence, Emma Nesbitt, and Avril McGrath, help to keep the administration up-to-date, especially during the summer months.

Property

Mullartown House and BCM Centre: Most of our activities are centred in these two properties. Both had ongoing maintenance carried out during 2022. At Mullartown flooring was replaced in a number of areas, painting carried out, and a new play park installed.

The garden at BCM Centre has been made usable. Planning permission is being sought to extend an existing outhouse, and for the ground floor toilet and kitchen in the main building to be renovated to make them wheelchair accessible.

Links with BCM International

We maintained links with the wider BCM International body through membership of the UK Anchor Trust and attendance at the European Conference in October. Scott and Joanna maintain close links with Castledaly in the Republic of Ireland and help with maintenance and cooking as required.

Financial review

The results for the period are as set out on pages 7 to 19. The charity returned net incoming resources of £143,804 (2021 - £331) of which there were unrestricted net incoming resources of £56,818 (2021 - net outgoing resources £6,039) and restricted net incoming resources of £86,986 (2021 - £6,370). At 31 December 2022, the level of unrestricted reserves held was £1,035,112 (2021 - £978,294).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BCM INTERNATIONAL NI

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

BCM International NI is a company limited by guarantee, the liability of the members is limited to £1, and it is governed by its Memorandum and Articles of Association.

BCM International NI is part of the wider BCM International network. Bible Centered Ministries is a global nondenominational ministry dedicated to Reaching Children and Developing Churches worldwide. BCM has more than 700 missionaries serving in 50 countries across five continents as well as Pacific and Caribbean islands.

BCM International NI is registered as a Charity with The Charity Commission for Northern Ireland (NIC 105856).

The directors who served during the year and up to the date of signature of the financial statements were:

Mr G Connor

Miss J Reid

Mr K Parker

Mrs M Dundas

Mrs A McGrath

Mrs J Larmour

Mr A Shanks

(Appointed 28 March 2022)

New directors are appointed by the members of the charity at the annual general meeting.

All directors are required to participate in training e.g. Good Governance course organised by NICVA. Directors are regularly updated on legislation that impacts upon the running of a charitable organisation e.g. recent changes in legislation introduced by the Charities Commission.

BCM International NI is managed by a voluntary board of directors who are responsible for the management of the charity. The board of directors comprises at least 10 directors who meet bi-monthly to oversee the management of the charity. The board of directors conduct regular reviews of the charity's strategic plan, with policies and procedures reviewed and updated on an ongoing basis.

The day to day management of Mullartown House is delegated to Mr Jason and Mrs Gemma Hill.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The directors' report was approved by the Board of Directors.

Mrs J Larmour

Director

Dated: 18 September 2023

BCM International NI

Northern Ireland - Charity number 105856

Annual return

BCM INTERNATIONAL NI

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF BCM INTERNATIONAL NI

We report to the directors on our examination of the financial statements of BCM International NI (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the directors of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- 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; and
- state whether particular matters have come to our attentions.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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 includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our 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

BCM INTERNATIONAL NI

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE DIRECTORS OF BCM INTERNATIONAL NI

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our 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, we have found no matters that require drawing to your attention.

GMcG Lisburn

Chartered Accountants
Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Dated: 18 September 2023