

Compassion Belfast

Northern Ireland · Charity number 106855

Details

Status Received

Company number [27662](#)

Registered 2018-11-13

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

Contact

Address 276 Ravenhill Road
Belfast
BT6 8GJ
BT6 8GJ

Phone 028 9045 8621

Email office@compassionbelfast.org

Website www.compassionbelfast.org

Activities

Purposes: The Company is established to promote the wellbeing of the inhabitants of Northern Ireland and its environs without distinction of age, sex, race, political, religious or other opinion by all or any of the following means: (a) the relief of poverty; (b) the advancement of community development; (c) the advancement of education, skills training and the arts; (d) the relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage; (e) the provision of facilities in the interests of social welfare; and (f) generally improve the conditions of life for the said inhabitants by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to meet our objectives.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The advancement of the arts, culture, heritage or science, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, Other charitable purposes

How the charity works: Arts, Community development, Counselling/support, Education/training, General charitable purposes, Medical/health/sickness, Relief of poverty, Welfare/benevolent

Who the charity helps: Addictions (drug/solvent/alcohol abuse), Asylum seekers/refugees, Children (5-13 year olds), Ethnic minorities, Ex-offenders and prisoners, Homelessness, Men, Mental health, Older people, Parents, Preschool (0-5 year olds), Specific areas of deprivation, Unemployed/low income, Voluntary and community sector, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£44,367	£27,656	£0	1

Trustees

Name	Role	Appointed
Dr Moses Mushipe		
Mr Alistair Ritchie		
Mr Edwin Robb		
Mr George Quail		

Compassion Belfast

Northern Ireland - Charity number 106855

Accounts

Compassion Belfast
(A Company Limited by Guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

Compassion Belfast
(A Company Limited by Guarantee)

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Compassion Belfast
(A Company Limited by Guarantee)

Reference and Administrative Details of the Company, its Trustees and Advisers
For the Year Ended 31 December 2024

Trustees Pastor Alistair Ritchie, Chair
Mr Edwin Robb
Dr Moses Mushipe
Mr George Quail

Company registered number NI027662

Charity registered number 106855

Registered office 276 Ravenhill Road
Belfast
Antrim
BT6 8GJ

Independent Examiner Sumer Accountants NI Ltd
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Bankers Ulster Bank
Arches Retail Park
Connswater
Belfast
BT5 4AF

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 December 2024

The Trustees present their annual report together with the financial statements of the Charitable Company for the year 1 January 2024 to 31 December 2024. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The company is established to provide the wellbeing of the inhabitants of Northern Ireland and its environs without distinction of age, sex, race, political, religious or other opinion by all or any of the following means:

1. The relief of poverty;
2. The advancement of community development;
3. The advancement of education, skills training and the arts;
4. The relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage;
5. The provisions of facilities in the interests of social welfare; and
6. Generally improve the conditions of life for the said inhabitants by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to meet our objectives.

Achievements and performance

a. Review of Activities

In 2024, Compassion Belfast undertook the task of employing a new Compassion Belfast Coordinator on a part time basis. This new appointment has enabled us to continue to strengthen and solidify our existing strands as well as promote the charity more widely through fundraising activities and the building of various teams of volunteers for the same.

Our Compassion Belfast Hub continues to incorporate the 'New to You' charity shop and office space above which brings in much needed finance for the charity. This year has seen the charity continue to meet many needs within our community through our various projects:

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2024

Achievements and performance (continued)

'**Compassion Walks**' has continued to assist the homeless and rough sleepers in Belfast City Centre. Through food, hygiene and winter kits, food vouchers and other essentials a trained team of volunteers seeks to connect and assist on Saturday mornings approximately once a month.

Items given out on Compassion Walks:

Essentials Pack (Fleece/blanket, travel cup, coffee/tea bags, sanitary products)	72
Sleeping Bags	45
£5 Greggs Vouchers	60

Average volunteers per walk: 9

This year we continued our '**Project Christmas Box**' giveaway. In Partnership with three local schools and our own food bank we were able to provide children with a bag of multiple toys and age-related presents for Christmas and families received a hamper with a collection of food and Christmas treats.

Toy Parcels	Hampers
180	90

Approximate volunteers involved: 30

'**The Living Room**' project continues to be one of our main projects as we aid families who have been impacted with various difficult circumstances which include family breakdown, displacement, unemployment and the challenge of the cost of living crisis. Below is a table outlining the Living Room's activity and impact over the course of the year:

Number of Monday Sessions	Number of Visits	Number of new families	Total Families	Number of Adults	Number of Children	Individuals with 3 day packs	Volunteer hours
43	170	18	134	192	254	539	1185

As part of The Living Room project we continue to deepen and develop partnerships with Clanmil Housing Group, Radius Housing, Apex Housing, Belfast City Council, Dale Farm, Tesco, Lidl, Sainsbury's and other local businesses. Our volunteers are a diverse representation from across our city.

'**The Tool Box**' had been depleting in the numbers coming along and together with the moving on of our previous staff member and a volunteer who worked closely with him we were unable to continue to open the Tool Box.

'**New to You**' community space and used goods shop. The shop continues to operate six days per week due to its committed volunteer group.

Fundraising Team – Our new Coordinator has done an excellent job of bringing together a group of volunteers who are willing to organise events and seek funding grants and opportunities. A quiz night was one example of that as well as a collection day at a Tesco Store. Further plans are underway for other activities which both raise some much needed funds as well as building awareness of the charity and our aims.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2024

Financial Review

a. Going concern

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

b. Reserves policy

The Charity's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The Charity has developed a plan to establish and maintain this agreed level of free reserves. The Charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Structure, governance and management

a. Constitution

The Company is registered as a Charitable Company limited by guarantee as defined by the Companies Act 2006 and is controlled by its governing document and a deed of trust. The Company is also a registered charity. (Charity Registration Number 106855)

b. Directors

Compassion Belfast continues to be governed by the chair and other trustees. It has enjoyed a stable year with no changes to the Board.

Plans for future periods

a. Future Developments

Having recruited a new charity Coordinator in 2024 we plan to continue to strengthen the connection between the charity and the local community.

We will continue to develop all existing Compassion Belfast projects.

We will continue to grow and value all volunteers of Compassion Belfast.

We will continue to develop funding and a fundraising team.

We will endeavour to seek out new and needed opportunities to fulfil our aims and objectives.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2024

Statement of Trustees' responsibilities

The Trustees (who are also Directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP (FRS102);
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Approved by order of the members of the Board of Trustees on 1 May 2025 and signed on their behalf by:

Pastor Alistair Ritchie

Pastor Alistair Ritchie

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report
For the Year Ended 31 December 2024

Independent Examiner's Report to the Trustees of Compassion Belfast

I report on the financial statements of the company for the year ended 31 December 2024 which are set out on pages 8 to 17.

Respective Responsibilities of charity Trustees and Examiner

As the company's Trustees (and also the Directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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

My examination included a review of the accounting records kept by the company 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 company Trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me 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 (FRS 102);
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

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

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report (continued)
For the Year Ended 31 December 2024

This report is made solely to the company's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed: *Amanda McMaw*

Dated: 1 May 2025

Amanda McMaw FCA

Sumer Accountants NI Ltd
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Compassion Belfast
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 December 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	2	19,575	19,575	37,371
Charitable activities	3	24,792	24,792	24,296
Total income		44,367	44,367	61,667
Expenditure on:				
Charitable activities	4	27,656	27,656	52,068
Total expenditure		27,656	27,656	52,068
Net movement in funds		16,711	16,711	9,599
Reconciliation of funds:				
Total funds brought forward	10	24,773	24,773	15,174
Net movement in funds	10	16,711	16,711	9,599
Total funds carried forward		41,484	41,484	24,773

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)
Registered number: NI027662

Balance Sheet
As at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	7	2,515	3,353
		<u>2,515</u>	<u>3,353</u>
Current assets			
Debtors	8	-	4,749
Cash at bank and in hand		42,388	19,971
		<u>42,388</u>	<u>24,720</u>
Creditors: amounts falling due within one year	9	(3,419)	(3,300)
		<u>38,969</u>	<u>21,420</u>
Net current assets		38,969	21,420
Total assets less current liabilities		41,484	24,773
Net assets excluding pension asset		41,484	24,773
Total net assets		41,484	24,773
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	41,484	24,773
		<u>41,484</u>	<u>24,773</u>
Total funds		41,484	24,773

Compassion Belfast
(A Company Limited by Guarantee)
Registered number: NI027662

Balance Sheet (continued)
As at 31 December 2024

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Pastor Alistair Ritchie
.....
Pastor Alistair Ritchie

Date: 1 May 2025

The notes on pages 11 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

1.2 Company Status

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

1.3 Going concern

The Trustees of Compassion Belfast have reviewed the resources available and believe that the charity has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, Compassion Belfast continues to adopt the going concern basis in preparing the financial statements.

1.4 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Donations are recognised when received or when a legally enforceable commitment is made to donate. Donations that are unrestricted in nature are recognised as income in the year in which they are received. Donations that are restricted to specific purposes are recognised as income only when the conditions for their use have been met.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2024

1. Accounting policies (continued)

1.5 Expenditure

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs and costs relating to the governance of the company.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Long-term leasehold property	-	4%	Straight Line
Plant and machinery	-	25%	Reducing balance
Motor vehicles	-	25%	Reducing balance
Fixtures and fittings	-	25%	Reducing balance

1.7 Cash at bank and in hand

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

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.9 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2024

1. Accounting policies (continued)

1.10 Fund accounting

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

2. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	19,075	19,075	28,801
Grants	500	500	8,570
	<u>19,575</u>	<u>19,575</u>	<u>37,371</u>

3. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fundraising Activities	24,792	24,792	24,296
	<u>24,792</u>	<u>24,792</u>	<u>24,296</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2024

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Support Costs	22,134	22,134	32,154
Staff Costs	4,684	4,684	18,796
Depreciation	838	838	1,118
	<u>27,656</u>	<u>27,656</u>	<u>52,068</u>

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,420 (2023 - £3,000).

6. Staff costs

	2024 £	2023 £
Wages and salaries	4,566	18,348
Contribution to defined contribution pension schemes	117	448
	<u>4,683</u>	<u>18,796</u>

The average number of persons employed by the Company during the year was as follows:

	2024 No.	2023 No.
	<u>0.40</u>	<u>1.00</u>

No employee received remuneration amounting to more than £60,000 in either year.

No Trustees received any remuneration or other benefits in either year.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2024

7. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2024	194,608	30,413	11,520	38,281	274,822
At 31 December 2024	<u>194,608</u>	<u>30,413</u>	<u>11,520</u>	<u>38,281</u>	<u>274,822</u>
Depreciation					
At 1 January 2024	194,608	28,224	10,356	38,281	271,469
Charge for the year	-	547	291	-	838
At 31 December 2024	<u>194,608</u>	<u>28,771</u>	<u>10,647</u>	<u>38,281</u>	<u>272,307</u>
Net book value					
At 31 December 2024	<u>-</u>	<u>1,642</u>	<u>873</u>	<u>-</u>	<u>2,515</u>
At 31 December 2023	<u>-</u>	<u>2,189</u>	<u>1,164</u>	<u>-</u>	<u>3,353</u>

8. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	-	4,749
	<u>-</u>	<u>4,749</u>

9. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,419	3,300
	<u>3,419</u>	<u>3,300</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2024

10. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General Funds - all funds	24,773	44,367	(27,656)	41,484

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds - all funds	15,174	61,667	(52,068)	24,773

11. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	2,515	2,515
Current assets	42,388	42,388
Creditors due within one year	(3,419)	(3,419)
Total	41,484	41,484

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2024

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	3,353	3,353
Current assets	24,720	24,720
Creditors due within one year	(3,300)	(3,300)
Total	<u>24,773</u>	<u>24,773</u>

12. Pension commitments

Pension contributions paid by the company for the reporting period amounted to £117 (2023: £1,045)

13. Related party transactions

The Company had no related party transaction during the year (2023: none), nor were there any outstanding balances between related parties and the Company at 31 December 2024 (2023: £nil).

Compassion Belfast

Northern Ireland - Charity number 106855

Accounts

Compassion Belfast
(A Company Limited by Guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

Compassion Belfast
(A Company Limited by Guarantee)

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Compassion Belfast
(A Company Limited by Guarantee)

Reference and Administrative Details of the Company, its Trustees and Advisers
For the Year Ended 31 December 2023

Trustees Pastor Alistair Ritchie, Chair (appointed 29 September 2023)
Mr Edwin Robb (appointed 3 October 2023)
Dr Moses Mushipe (appointed 3 October 2023)
Mr George Quail (appointed 3 October 2023)
Pastor Stephen Thompson, Chair (resigned 29 September 2023)
David Bradshaw (resigned 11 April 2023)
Colin Lockhart (resigned 4 October 2023)
Karen Millar (resigned 4 October 2023)

Company registered number NI027662

Charity registered number 106855

Registered office 276 Ravenhill Road
Belfast
Antrim
BT6 8GJ

Company secretary Pastor Alistair Ritchie

Accountants Sumer Accountants NI Ltd
4th Floor
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Bankers Ulster Bank
Arches Retail Park
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BT5 4AF

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 December 2023

The Trustees present their annual report together with the financial statements of the Company for the year 1 January 2023 to 31 December 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The company is established to provide the wellbeing of the inhabitants of Northern Ireland and its environs without distinction of age, sex, race, political, religious or other opinion by all or any of the following means:

1. The relief of poverty;
2. The advancement of community development;
3. The advancement of education, skills training and the arts;
4. The relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage;
5. The provisions of facilities in the interests of social welfare; and
6. Generally improve the conditions of life for the said inhabitants by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to meet our objectives.

Achievements and performance

a. Review of Activities

In 2023, Compassion Belfast continued to employ a full-time Project Coordinator until October 2023 when the role became vacant.

Compassion Belfast continues to fulfil its objectives however some activities have been consolidated and some ceased.

Our Compassion Belfast Hub continues to incorporate the 'New to You' charity shop and rented space above which brings in much needed finance for the charity.

This year has seen some significant changes within Compassion Belfast which has resulted in some projects no longer functioning.

'The Base Project' and 'fun in a box' have both ceased to be operational throughout the year. However, various Compassion projects continue to offer significant support to people experiencing difficult times.

'Compassion Walks' has continued to assist the homeless and rough sleepers in Belfast City Centre. Through food, hygiene and winter kits and other essentials a trained team of volunteers seeks to connect and assist on Saturday mornings as and when volunteers are available.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2023

Achievements and performance (continued)

This year saw us continue our 'Project Christmas Box' toy appeal and Hamper giveaway. In Partnership with three local schools and our own food bank we were able to provide 150 children with a bag of multiple toys and age related presents for Christmas and 95 families received a hamper with a collection of food and Christmas treats.

'The Living Room' project continues to be one of our main projects as we aid families who have been impacted with various difficult circumstances which include family breakdown, displacement, unemployment and the challenge of the cost of living crisis.

Below is a table outlining the Living Room's activity and impact over the course of the year:

Number of Monday Sessions	Number of Visits	Number of new families	Total Families	Number of Adults	Number of Children	Individuals with 3 day packs	Volunteer hours
43	231	30	174	273	314	769	1177.5

As well as this, we were privileged to participate in Belfast City Council (BCC) Utility & Voucher Scheme. We received £7000 and were able to help 71 families.

As part of The Living Room project we continue to deepen and develop partnerships with Clanmil Housing Group, Radius Housing, Apex Housing, Belfast City Council, Dale Farm, Tesco, Lidl, Sainsbury's and other local businesses. Our volunteers are a diverse representation from across our city.

Similar to 2022, we continued to see an increase in visitors from displaced global regions in 2023.

'The Tool Box' continues to utilise its workspace. It now runs two days weekly. An average of 5 people attend each week helping alleviate isolation and poor mental health caused by social poverty.

'New to You'- community space and used goods shop. The shop continues to operate six days per week due to it committed volunteer group.

Our fundraising team continues to develop and progress is being made.

Financial review

a. Going concern

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

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2023

b. Reserves policy

The Charity's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The Charity has developed a plan to establish and maintain this agreed level of free reserves. The Charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Structure, governance and management

a. Constitution

The Company is registered as a Charitable Company limited by guarantee and is controlled by its governing document, a deed of trust, and constitutes a limited Company, limited by guarantee as defined by the Companies Act 2006. The Company is a registered charity. Charity Registration Number 106855.

b. Directors

Compassion Belfast underwent significant changes during 2023. The previous Chair and members of the Board stepped down during the year and a new Chair and three new trustees/directors were appointed in accordance with the constitution.

Plans for future periods

a. Future Developments

We will recruit a new Compassion Belfast Coordinator.

We will continue to develop all existing Compassion Belfast projects.

We will continue to grow and value all volunteers of Compassion Belfast.

We will continue to develop funding sources and a fundraising team.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Approved by order of the members of the board of Trustees on 2 October 2024 and signed on their behalf by:

Pastor Alistair Ritchie

Pastor Alistair Ritchie

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report
For the Year Ended 31 December 2023

Independent Examiner's Report to the Trustees of Compassion Belfast

I report on the financial statements of the company for the year ended 31 December 2023 which are set out on pages 8 to 17.

Respective Responsibilities of charity Trustees and Examiner

As the company's trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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

My examination included a review of the accounting records kept by the company 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 company trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me 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 (FRS 102);
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

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

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report (continued)
For the Year Ended 31 December 2023

This report is made solely to the company's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Amanda McMaw

Signed:

Dated: 2 October 2024

Amanda McMaw FCA

Sumer Accountants NI Ltd
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Compassion Belfast
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 December 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	2	37,371	37,371	36,662
Charitable activities	3	24,296	24,296	18,606
Total income		61,667	61,667	55,268
Expenditure on:				
Charitable activities	4	52,068	52,068	51,263
Total expenditure		52,068	52,068	51,263
Net movement in funds		9,599	9,599	4,005
Reconciliation of funds:				
Total funds brought forward	10	15,174	15,174	11,169
Net movement in funds	10	9,599	9,599	4,005
Total funds carried forward		24,773	24,773	15,174

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)
Registered number: NI027662

Balance Sheet
As at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	3,353	4,471
		<u>3,353</u>	<u>4,471</u>
Current assets			
Debtors	8	4,749	-
Cash at bank and in hand		19,971	13,403
		<u>24,720</u>	<u>13,403</u>
Creditors: amounts falling due within one year	9	(3,300)	(2,700)
		<u>21,420</u>	<u>10,703</u>
Net current assets		<u>21,420</u>	<u>10,703</u>
Total assets less current liabilities		<u>24,773</u>	<u>15,174</u>
Net assets excluding pension asset		<u>24,773</u>	<u>15,174</u>
Total net assets		<u><u>24,773</u></u>	<u><u>15,174</u></u>
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	24,773	15,174
		<u>24,773</u>	<u>15,174</u>
Total funds		<u><u>24,773</u></u>	<u><u>15,174</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

Compassion Belfast
(A Company Limited by Guarantee)
Registered number: NI027662

Balance Sheet (continued)
As at 31 December 2023

The financial statements were approved and authorised for issue by the Trustees on 02 October 2024 and signed on their behalf by:

Pastor Alistair Ritchie

Pastor Alistair Ritchie

The notes on pages 11 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

1.2 Company Status

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

1.3 Going concern

The Trustees of Compassion Belfast have reviewed the resources available and believe that the charity has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, Compassion Belfast continues to adopt the going concern basis in preparing the financial statements.

1.4 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

1. Accounting policies (continued)

1.5 Expenditure

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

Charitable activities are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Long-term leasehold property	-	4% Straight Line
Plant and machinery	-	25% Reducing balance
Motor vehicles	-	25% Reducing balance
Fixtures and fittings	-	25% Reducing balance

1.7 Cash at bank and in hand

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

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.9 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

1. Accounting policies (continued)

1.10 Fund accounting

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

2. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	28,801	28,801	32,322
Grants	8,570	8,570	4,340
	<u>37,371</u>	<u>37,371</u>	<u>36,662</u>

3. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising Activities	24,296	24,296	18,607
	<u>24,296</u>	<u>24,296</u>	<u>18,607</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Support Costs	32,154	32,154	26,337
Staff Costs	18,796	18,796	23,435
Depreciation	1,118	1,118	1,491
	<u>52,068</u>	<u>52,068</u>	<u>51,263</u>

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,300 (2022 - £3,000).

6. Staff costs

	2023 £	2022 £
Wages and salaries	18,348	23,102
Contribution to defined contribution pension schemes	448	333
	<u>18,796</u>	<u>23,435</u>

The average number of persons employed by the Company during the year was as follows:

	2023 No.	2022 No.
	<u>1</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

No Trustees received any remuneration or other benefits in either year.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

7. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2023	194,608	30,413	11,520	38,281	274,822
At 31 December 2023	<u>194,608</u>	<u>30,413</u>	<u>11,520</u>	<u>38,281</u>	<u>274,822</u>
Depreciation					
At 1 January 2023	194,608	27,494	9,968	38,281	270,351
Charge for the year	-	730	388	-	1,118
At 31 December 2023	<u>194,608</u>	<u>28,224</u>	<u>10,356</u>	<u>38,281</u>	<u>271,469</u>
Net book value					
At 31 December 2023	<u>-</u>	<u>2,189</u>	<u>1,164</u>	<u>-</u>	<u>3,353</u>
At 31 December 2022	<u>-</u>	<u>2,919</u>	<u>1,552</u>	<u>-</u>	<u>4,471</u>

8. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	4,749	-
	<u>4,749</u>	<u>-</u>

9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	3,300	2,700
	<u>3,300</u>	<u>2,700</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

10. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds - all funds	15,174	61,667	(52,068)	24,773

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	11,169	55,268	(51,263)	15,174

11. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	15,174	61,667	(52,068)	24,773

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	11,169	55,268	(51,263)	15,174

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	3,353	3,353
Current assets	24,720	24,720
Creditors due within one year	(3,300)	(3,300)
Total	24,773	24,773

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,471	4,471
Current assets	13,403	13,403
Creditors due within one year	(2,700)	(2,700)
Total	15,174	15,174

13. Pension commitments

Pension contributions paid by the company for the reporting period amounted to £1,045 (2022: £902)

14. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2023.

Remuneration of £nil was paid to a family member of a Trustee during 2023 (2022: £2,659).

Compassion Belfast

Northern Ireland - Charity number 106855

Annual report

Registered number: NI027662
Charity number: 106855

Compassion Belfast
(A Company Limited by Guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

Compassion Belfast
(A Company Limited by Guarantee)

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Compassion Belfast
(A Company Limited by Guarantee)

Reference and Administrative Details of the Company, its Trustees and Advisers
For the Year Ended 31 December 2023

Trustees Pastor Alistair Ritchie, Chair (appointed 29 September 2023)
Mr Edwin Robb (appointed 3 October 2023)
Dr Moses Mushipe (appointed 3 October 2023)
Mr George Quail (appointed 3 October 2023)
Pastor Stephen Thompson, Chair (resigned 29 September 2023)
David Bradshaw (resigned 11 April 2023)
Colin Lockhart (resigned 4 October 2023)
Karen Millar (resigned 4 October 2023)

Company registered number NI027662

Charity registered number 106855

Registered office 276 Ravenhill Road
Belfast
Antrim
BT6 8GJ

Company secretary Pastor Alistair Ritchie

Accountants Sumer Accountants NI Ltd
4th Floor
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Bankers Ulster Bank
Arches Retail Park
Connswater
Belfast
BT5 4AF

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 December 2023

The Trustees present their annual report together with the financial statements of the Company for the year 1 January 2023 to 31 December 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The company is established to provide the wellbeing of the inhabitants of Northern Ireland and its environs without distinction of age, sex, race, political, religious or other opinion by all or any of the following means:

1. The relief of poverty;
2. The advancement of community development;
3. The advancement of education, skills training and the arts;
4. The relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage;
5. The provisions of facilities in the interests of social welfare; and
6. Generally improve the conditions of life for the said inhabitants by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to meet our objectives.

Achievements and performance

a. Review of Activities

In 2023, Compassion Belfast continued to employ a full-time Project Coordinator until October 2023 when the role became vacant.

Compassion Belfast continues to fulfil its objectives however some activities have been consolidated and some ceased.

Our Compassion Belfast Hub continues to incorporate the 'New to You' charity shop and rented space above which brings in much needed finance for the charity.

This year has seen some significant changes within Compassion Belfast which has resulted in some projects no longer functioning.

'The Base Project' and 'fun in a box' have both ceased to be operational throughout the year. However, various Compassion projects continue to offer significant support to people experiencing difficult times.

'Compassion Walks' has continued to assist the homeless and rough sleepers in Belfast City Centre. Through food, hygiene and winter kits and other essentials a trained team of volunteers seeks to connect and assist on Saturday mornings as and when volunteers are available.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2023

Achievements and performance (continued)

This year saw us continue our 'Project Christmas Box' toy appeal and Hamper giveaway. In Partnership with three local schools and our own food bank we were able to provide 150 children with a bag of multiple toys and age related presents for Christmas and 95 families received a hamper with a collection of food and Christmas treats.

'The Living Room' project continues to be one of our main projects as we aid families who have been impacted with various difficult circumstances which include family breakdown, displacement, unemployment and the challenge of the cost of living crisis.

Below is a table outlining the Living Room's activity and impact over the course of the year:

Number of Monday Sessions	Number of Visits	Number of new families	Total Families	Number of Adults	Number of Children	Individuals with 3 day packs	Volunteer hours
43	231	30	174	273	314	769	1177.5

As well as this, we were privileged to participate in Belfast City Council (BCC) Utility & Voucher Scheme. We received £7000 and were able to help 71 families.

As part of The Living Room project we continue to deepen and develop partnerships with Clanmil Housing Group, Radius Housing, Apex Housing, Belfast City Council, Dale Farm, Tesco, Lidl, Sainsbury's and other local businesses. Our volunteers are a diverse representation from across our city.

Similar to 2022, we continued to see an increase in visitors from displaced global regions in 2023.

'The Tool Box' continues to utilise its workspace. It now runs two days weekly. An average of 5 people attend each week helping alleviate isolation and poor mental health caused by social poverty.

'New to You'- community space and used goods shop. The shop continues to operate six days per week due to it committed volunteer group.

Our fundraising team continues to develop and progress is being made.

Financial review

a. Going concern

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

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2023

b. Reserves policy

The Charity's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The Charity has developed a plan to establish and maintain this agreed level of free reserves. The Charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Structure, governance and management

a. Constitution

The Company is registered as a Charitable Company limited by guarantee and is controlled by its governing document, a deed of trust, and constitutes a limited Company, limited by guarantee as defined by the Companies Act 2006. The Company is a registered charity. Charity Registration Number 106855.

b. Directors

Compassion Belfast underwent significant changes during 2023. The previous Chair and members of the Board stepped down during the year and a new Chair and three new trustees/directors were appointed in accordance with the constitution.

Plans for future periods

a. Future Developments

We will recruit a new Compassion Belfast Coordinator.

We will continue to develop all existing Compassion Belfast projects.

We will continue to grow and value all volunteers of Compassion Belfast.

We will continue to develop funding sources and a fundraising team.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Approved by order of the members of the board of Trustees on 2 October 2024 and signed on their behalf by:

Pastor Alistair Ritchie

Pastor Alistair Ritchie

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report
For the Year Ended 31 December 2023

Independent Examiner's Report to the Trustees of Compassion Belfast

I report on the financial statements of the company for the year ended 31 December 2023 which are set out on pages 8 to 17.

Respective Responsibilities of charity Trustees and Examiner

As the company's trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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

My examination included a review of the accounting records kept by the company 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 company trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me 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 (FRS 102);
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

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

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report (continued)
For the Year Ended 31 December 2023

This report is made solely to the company's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Amanda McMaw

Signed:

Dated: 2 October 2024

Amanda McMaw FCA

Sumer Accountants NI Ltd
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Compassion Belfast
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 December 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	2	37,371	37,371	36,662
Charitable activities	3	24,296	24,296	18,606
Total income		61,667	61,667	55,268
Expenditure on:				
Charitable activities	4	52,068	52,068	51,263
Total expenditure		52,068	52,068	51,263
Net movement in funds		9,599	9,599	4,005
Reconciliation of funds:				
Total funds brought forward	10	15,174	15,174	11,169
Net movement in funds	10	9,599	9,599	4,005
Total funds carried forward		24,773	24,773	15,174

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)
Registered number: NI027662

Balance Sheet
As at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	3,353	4,471
		<u>3,353</u>	<u>4,471</u>
Current assets			
Debtors	8	4,749	-
Cash at bank and in hand		19,971	13,403
		<u>24,720</u>	<u>13,403</u>
Creditors: amounts falling due within one year	9	(3,300)	(2,700)
		<u>21,420</u>	<u>10,703</u>
Net current assets		<u>21,420</u>	<u>10,703</u>
Total assets less current liabilities		<u>24,773</u>	<u>15,174</u>
Net assets excluding pension asset		<u>24,773</u>	<u>15,174</u>
Total net assets		<u><u>24,773</u></u>	<u><u>15,174</u></u>
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	24,773	15,174
		<u>24,773</u>	<u>15,174</u>
Total funds		<u><u>24,773</u></u>	<u><u>15,174</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

Compassion Belfast
(A Company Limited by Guarantee)
Registered number: NI027662

Balance Sheet (continued)
As at 31 December 2023

The financial statements were approved and authorised for issue by the Trustees on 02 October 2024 and signed on their behalf by:

Pastor Alistair Ritchie

Pastor Alistair Ritchie

The notes on pages 11 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

1.2 Company Status

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

1.3 Going concern

The Trustees of Compassion Belfast have reviewed the resources available and believe that the charity has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, Compassion Belfast continues to adopt the going concern basis in preparing the financial statements.

1.4 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

1. Accounting policies (continued)

1.5 Expenditure

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

Charitable activities are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Long-term leasehold property	-	4% Straight Line
Plant and machinery	-	25% Reducing balance
Motor vehicles	-	25% Reducing balance
Fixtures and fittings	-	25% Reducing balance

1.7 Cash at bank and in hand

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

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.9 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

1. Accounting policies (continued)

1.10 Fund accounting

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

2. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	28,801	28,801	32,322
Grants	8,570	8,570	4,340
	<u>37,371</u>	<u>37,371</u>	<u>36,662</u>

3. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising Activities	24,296	24,296	18,607
	<u>24,296</u>	<u>24,296</u>	<u>18,607</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Support Costs	32,154	32,154	26,337
Staff Costs	18,796	18,796	23,435
Depreciation	1,118	1,118	1,491
	<u>52,068</u>	<u>52,068</u>	<u>51,263</u>

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,300 (2022 - £3,000).

6. Staff costs

	2023 £	2022 £
Wages and salaries	18,348	23,102
Contribution to defined contribution pension schemes	448	333
	<u>18,796</u>	<u>23,435</u>

The average number of persons employed by the Company during the year was as follows:

	2023 No.	2022 No.
	<u>1</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

No Trustees received any remuneration or other benefits in either year.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

7. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2023	194,608	30,413	11,520	38,281	274,822
At 31 December 2023	<u>194,608</u>	<u>30,413</u>	<u>11,520</u>	<u>38,281</u>	<u>274,822</u>
Depreciation					
At 1 January 2023	194,608	27,494	9,968	38,281	270,351
Charge for the year	-	730	388	-	1,118
At 31 December 2023	<u>194,608</u>	<u>28,224</u>	<u>10,356</u>	<u>38,281</u>	<u>271,469</u>
Net book value					
At 31 December 2023	<u>-</u>	<u>2,189</u>	<u>1,164</u>	<u>-</u>	<u>3,353</u>
At 31 December 2022	<u>-</u>	<u>2,919</u>	<u>1,552</u>	<u>-</u>	<u>4,471</u>

8. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	4,749	-
	<u>4,749</u>	<u>-</u>

9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	3,300	2,700
	<u>3,300</u>	<u>2,700</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

10. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds - all funds	15,174	61,667	(52,068)	24,773

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	11,169	55,268	(51,263)	15,174

11. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	15,174	61,667	(52,068)	24,773

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	11,169	55,268	(51,263)	15,174

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	3,353	3,353
Current assets	24,720	24,720
Creditors due within one year	(3,300)	(3,300)
Total	24,773	24,773

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,471	4,471
Current assets	13,403	13,403
Creditors due within one year	(2,700)	(2,700)
Total	15,174	15,174

13. Pension commitments

Pension contributions paid by the company for the reporting period amounted to £1,045 (2022: £902)

14. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2023.

Remuneration of £nil was paid to a family member of a Trustee during 2023 (2022: £2,659).

Compassion Belfast

Northern Ireland - Charity number 106855

Annual return

Compassion Belfast
(A Company Limited by Guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

Compassion Belfast
(A Company Limited by Guarantee)

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Compassion Belfast
(A Company Limited by Guarantee)

Reference and Administrative Details of the Company, its Trustees and Advisers
For the Year Ended 31 December 2023

Trustees Pastor Alistair Ritchie, Chair (appointed 29 September 2023)
Mr Edwin Robb (appointed 3 October 2023)
Dr Moses Mushipe (appointed 3 October 2023)
Mr George Quail (appointed 3 October 2023)
Pastor Stephen Thompson, Chair (resigned 29 September 2023)
David Bradshaw (resigned 11 April 2023)
Colin Lockhart (resigned 4 October 2023)
Karen Millar (resigned 4 October 2023)

Company registered number NI027662

Charity registered number 106855

Registered office 276 Ravenhill Road
Belfast
Antrim
BT6 8GJ

Company secretary Pastor Alistair Ritchie

Accountants Sumer Accountants NI Ltd
4th Floor
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Bankers Ulster Bank
Arches Retail Park
Connswater
Belfast
BT5 4AF

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 December 2023

The Trustees present their annual report together with the financial statements of the Company for the year 1 January 2023 to 31 December 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The company is established to provide the wellbeing of the inhabitants of Northern Ireland and its environs without distinction of age, sex, race, political, religious or other opinion by all or any of the following means:

1. The relief of poverty;
2. The advancement of community development;
3. The advancement of education, skills training and the arts;
4. The relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage;
5. The provisions of facilities in the interests of social welfare; and
6. Generally improve the conditions of life for the said inhabitants by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to meet our objectives.

Achievements and performance

a. Review of Activities

In 2023, Compassion Belfast continued to employ a full-time Project Coordinator until October 2023 when the role became vacant.

Compassion Belfast continues to fulfil its objectives however some activities have been consolidated and some ceased.

Our Compassion Belfast Hub continues to incorporate the 'New to You' charity shop and rented space above which brings in much needed finance for the charity.

This year has seen some significant changes within Compassion Belfast which has resulted in some projects no longer functioning.

'The Base Project' and 'fun in a box' have both ceased to be operational throughout the year. However, various Compassion projects continue to offer significant support to people experiencing difficult times.

'Compassion Walks' has continued to assist the homeless and rough sleepers in Belfast City Centre. Through food, hygiene and winter kits and other essentials a trained team of volunteers seeks to connect and assist on Saturday mornings as and when volunteers are available.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2023

Achievements and performance (continued)

This year saw us continue our 'Project Christmas Box' toy appeal and Hamper giveaway. In Partnership with three local schools and our own food bank we were able to provide 150 children with a bag of multiple toys and age related presents for Christmas and 95 families received a hamper with a collection of food and Christmas treats.

'The Living Room' project continues to be one of our main projects as we aid families who have been impacted with various difficult circumstances which include family breakdown, displacement, unemployment and the challenge of the cost of living crisis.

Below is a table outlining the Living Room's activity and impact over the course of the year:

Number of Monday Sessions	Number of Visits	Number of new families	Total Families	Number of Adults	Number of Children	Individuals with 3 day packs	Volunteer hours
43	231	30	174	273	314	769	1177.5

As well as this, we were privileged to participate in Belfast City Council (BCC) Utility & Voucher Scheme. We received £7000 and were able to help 71 families.

As part of The Living Room project we continue to deepen and develop partnerships with Clanmil Housing Group, Radius Housing, Apex Housing, Belfast City Council, Dale Farm, Tesco, Lidl, Sainsbury's and other local businesses. Our volunteers are a diverse representation from across our city.

Similar to 2022, we continued to see an increase in visitors from displaced global regions in 2023.

'The Tool Box' continues to utilise its workspace. It now runs two days weekly. An average of 5 people attend each week helping alleviate isolation and poor mental health caused by social poverty.

'New to You'- community space and used goods shop. The shop continues to operate six days per week due to it committed volunteer group.

Our fundraising team continues to develop and progress is being made.

Financial review

a. Going concern

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

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2023

b. Reserves policy

The Charity's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The Charity has developed a plan to establish and maintain this agreed level of free reserves. The Charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Structure, governance and management

a. Constitution

The Company is registered as a Charitable Company limited by guarantee and is controlled by its governing document, a deed of trust, and constitutes a limited Company, limited by guarantee as defined by the Companies Act 2006. The Company is a registered charity. Charity Registration Number 106855.

b. Directors

Compassion Belfast underwent significant changes during 2023. The previous Chair and members of the Board stepped down during the year and a new Chair and three new trustees/directors were appointed in accordance with the constitution.

Plans for future periods

a. Future Developments

We will recruit a new Compassion Belfast Coordinator.

We will continue to develop all existing Compassion Belfast projects.

We will continue to grow and value all volunteers of Compassion Belfast.

We will continue to develop funding sources and a fundraising team.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Approved by order of the members of the board of Trustees on 2 October 2024 and signed on their behalf by:

Pastor Alistair Ritchie

Pastor Alistair Ritchie

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report
For the Year Ended 31 December 2023

Independent Examiner's Report to the Trustees of Compassion Belfast

I report on the financial statements of the company for the year ended 31 December 2023 which are set out on pages 8 to 17.

Respective Responsibilities of charity Trustees and Examiner

As the company's trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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

My examination included a review of the accounting records kept by the company 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 company trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me 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 (FRS 102);
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

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

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report (continued)
For the Year Ended 31 December 2023

This report is made solely to the company's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Amanda McMaw

Signed:

Dated: 2 October 2024

Amanda McMaw FCA

Sumer Accountants NI Ltd
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Compassion Belfast
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 December 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	2	37,371	37,371	36,662
Charitable activities	3	24,296	24,296	18,606
Total income		61,667	61,667	55,268
Expenditure on:				
Charitable activities	4	52,068	52,068	51,263
Total expenditure		52,068	52,068	51,263
Net movement in funds		9,599	9,599	4,005
Reconciliation of funds:				
Total funds brought forward	10	15,174	15,174	11,169
Net movement in funds	10	9,599	9,599	4,005
Total funds carried forward		24,773	24,773	15,174

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)
Registered number: NI027662

Balance Sheet
As at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	3,353	4,471
		<u>3,353</u>	<u>4,471</u>
Current assets			
Debtors	8	4,749	-
Cash at bank and in hand		19,971	13,403
		<u>24,720</u>	<u>13,403</u>
Creditors: amounts falling due within one year	9	(3,300)	(2,700)
		<u>21,420</u>	<u>10,703</u>
Net current assets		<u>21,420</u>	<u>10,703</u>
Total assets less current liabilities		<u>24,773</u>	<u>15,174</u>
Net assets excluding pension asset		<u>24,773</u>	<u>15,174</u>
Total net assets		<u><u>24,773</u></u>	<u><u>15,174</u></u>
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	24,773	15,174
		<u>24,773</u>	<u>15,174</u>
Total funds		<u><u>24,773</u></u>	<u><u>15,174</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

Compassion Belfast
(A Company Limited by Guarantee)
Registered number: NI027662

Balance Sheet (continued)
As at 31 December 2023

The financial statements were approved and authorised for issue by the Trustees on 02 October 2024 and signed on their behalf by:

Pastor Alistair Ritchie

Pastor Alistair Ritchie

The notes on pages 11 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

1.2 Company Status

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

1.3 Going concern

The Trustees of Compassion Belfast have reviewed the resources available and believe that the charity has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, Compassion Belfast continues to adopt the going concern basis in preparing the financial statements.

1.4 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

1. Accounting policies (continued)

1.5 Expenditure

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

Charitable activities are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Long-term leasehold property	-	4% Straight Line
Plant and machinery	-	25% Reducing balance
Motor vehicles	-	25% Reducing balance
Fixtures and fittings	-	25% Reducing balance

1.7 Cash at bank and in hand

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

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.9 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

1. Accounting policies (continued)

1.10 Fund accounting

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

2. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	28,801	28,801	32,322
Grants	8,570	8,570	4,340
	<u>37,371</u>	<u>37,371</u>	<u>36,662</u>

3. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising Activities	24,296	24,296	18,607
	<u>24,296</u>	<u>24,296</u>	<u>18,607</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Support Costs	32,154	32,154	26,337
Staff Costs	18,796	18,796	23,435
Depreciation	1,118	1,118	1,491
	<u>52,068</u>	<u>52,068</u>	<u>51,263</u>

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,300 (2022 - £3,000).

6. Staff costs

	2023 £	2022 £
Wages and salaries	18,348	23,102
Contribution to defined contribution pension schemes	448	333
	<u>18,796</u>	<u>23,435</u>

The average number of persons employed by the Company during the year was as follows:

	2023 No.	2022 No.
	<u>1</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

No Trustees received any remuneration or other benefits in either year.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

7. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2023	194,608	30,413	11,520	38,281	274,822
At 31 December 2023	<u>194,608</u>	<u>30,413</u>	<u>11,520</u>	<u>38,281</u>	<u>274,822</u>
Depreciation					
At 1 January 2023	194,608	27,494	9,968	38,281	270,351
Charge for the year	-	730	388	-	1,118
At 31 December 2023	<u>194,608</u>	<u>28,224</u>	<u>10,356</u>	<u>38,281</u>	<u>271,469</u>
Net book value					
At 31 December 2023	<u>-</u>	<u>2,189</u>	<u>1,164</u>	<u>-</u>	<u>3,353</u>
At 31 December 2022	<u>-</u>	<u>2,919</u>	<u>1,552</u>	<u>-</u>	<u>4,471</u>

8. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	4,749	-
	<u>4,749</u>	<u>-</u>

9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	3,300	2,700
	<u>3,300</u>	<u>2,700</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

10. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds - all funds	15,174	61,667	(52,068)	24,773

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	11,169	55,268	(51,263)	15,174

11. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	15,174	61,667	(52,068)	24,773

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	11,169	55,268	(51,263)	15,174

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2023

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	3,353	3,353
Current assets	24,720	24,720
Creditors due within one year	(3,300)	(3,300)
Total	24,773	24,773

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,471	4,471
Current assets	13,403	13,403
Creditors due within one year	(2,700)	(2,700)
Total	15,174	15,174

13. Pension commitments

Pension contributions paid by the company for the reporting period amounted to £1,045 (2022: £902)

14. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2023.

Remuneration of £nil was paid to a family member of a Trustee during 2023 (2022: £2,659).

Compassion Belfast

Northern Ireland - Charity number 106855

Accounts

Registered number: NI027662
Charity number:106855

Compassion Belfast
(A Company Limited by Guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Compassion Belfast
(A Company Limited by Guarantee)

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Compassion Belfast
(A Company Limited by Guarantee)

Reference and Administrative Details of the Company, its Trustees and Advisers
For the Year Ended 31 December 2022

Trustees	Pastor Stephen Thompson, Chair David Bradshaw Edwin Robb (Resigned 30 January 2022) Colin Lockhart Karen Millar (Appointed 20 December 2022)
Company registered number	NI027662
Charity registered number	106855
Registered office	276 Ravenhill Road Belfast Antrim BT6 8GJ
Company secretary	Pastor Stephen Thompson
Independent Examiner	ASM B (Ltd) 4th Floor Glendinning House 6 Murray Street Belfast BT1 6DN

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 December 2022

The Trustees present their annual report together with the financial statements of the Charitable Company for the year 1 January 2022 to 31 December 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Company is established to promote the wellbeing of the inhabitants of Northern Ireland and its environs without distinction of age, sex, race, political, religious or other opinion by all or any of the following means:

- (1) The relief of poverty,
- (2) The advancement of community development,
- (3) The advancement of education, skills training and the arts,
- (4) The relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage,
- (5) The provisions of facilities in the interests of social welfare; and
- (6) Generally improve the conditions of life for the said inhabitants by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to meet our objectives.

Achievements and performance

a. Review of activities

In 2022, Compassion Belfast continued to employ a full-time Project Coordinator.

Compassion Belfast continues to innovate and develop current projects.

It was great to relaunch some of our longstanding projects coming out of the unprecedented season of a global pandemic.

Our Compassion Belfast Hub continues to incorporate the 'New To You' charity shop and the Base Project.

'The Base Project' includes a recording studio and continues to offer affordable in-person music lessons with accreditations achieved by students at grade 1 in piano and guitar. This is offered to children from low socioeconomic reality in Belfast. The Base offers a space to allow people to tell their story by enabling them to communicate through the arts and media. The lessons are offered to those who without this support, would not in any other way get this opportunity. We have been able to supply each pupil with an instrument which they can own enabling them to continue to grow in their knowledge and skill, thereby encouraging improved self-esteem and mental health.

Various Compassion projects support people through difficult times and, as an extension of this, The BASE offers them the chance to learn new skills, meet new people and have an objective to work towards through the offering of a Music School and a Creative Studio.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2022

Achievements and performance (continued)

During this period there were eight pupils enrolled for the guitar and piano lessons filling all the spaces available. Six pupils completed the course with four passing their Grade 1 exam. Fifteen students have now completed the course.

'Fun In A Box' has enabled engagement with community associations in areas of Belfast. An event which, on average, engages with 200 children and their families. People from diverse backgrounds work together breaking with traditional stereotypes. Two events have been able to take place thanks to the removal of Covid restrictions.

'Compassion Walks' has been relaunched and continues to assist the homeless and rough sleepers in Belfast City centre. Through food, hygiene and winter kits and other essentials a trained team of volunteers seeks to connect and assist on Saturday mornings as and when volunteers are available.

In partnership with local Belfast schools, 'The Living Room' project and seven other agencies, delivered the 'Project Christmas Box' toy appeal that provided 100 families with food hampers at a value of approximately £18 per hamper and 264 children with Christmas presents. Approx 100 volunteers were engaged with this project.

The 'Living Room' project continues to be one of our main projects due to negative economic conditions. The below figure represents 831, three day packs to individuals.

2022 Scheme/Event	Families	People
TOTAL	77	259

Face to face interaction continues to assist with the goals of the project.

As part of The Living Room project we continue to deepen and develop partnerships with Clanmill Housing Group, Radius Housing, Apex Housing, Belfast City Council, Dale Farm, Tesco, Lidl, Sainsbury's and other local businesses. Our volunteers are a diverse representation from across our city.

As in 2021, in 2022 we continued to see an increase in visitors from displaced global regions.

'The Tool Box' continues to utilise its workspace. It now runs two days weekly and regular evenings have been added. An average of 10 people attend each week helping alleviate isolation and poor mental health caused by social poverty.

'New To You' - community space and used goods shop. This space now runs through volunteerism six days per week.

'Side By Side Project' was relaunched with one event. Six families from low economic realities had the benefit of a free "Zoo Day".

Fundraising Team - This continues to develop and progress is being made.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2022

Financial review

a. Going concern

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

b. Reserves policy

The Charity's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The charity has developed a plan to establish and maintain this agreed level of free reserves. The Charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Structure, governance and management

a. Constitution

The Company is registered as a Charitable Company limited by guarantee and is controlled by its governing document, a deed of trust, and constitutes a limited Company, limited by guarantee as defined by the Companies Act 2006. The Company is a registered charity. Charity registration number 106855.

Plans for future periods

a. Future developments

We will continue to develop all existing Compassion Belfast projects.

We will continue to grow and value all volunteers of Compassion Belfast.

We will continue to develop funding streams and a fundraising team.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2022

Statement of Trustees' responsibilities

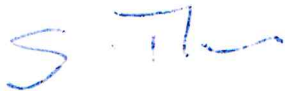
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Approved by order of the members of the board of Trustees on 8 September 2023 and signed on their behalf by:



Pastor Stephen Thompson
(Trustee)

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report
For the Year Ended 31 December 2022

Independent Examiner's Report to the Trustees of Compassion Belfast

I report on the financial statements of the Company for the year ended 31 December 2022 which are set out on pages 8 to 17.

Respective Responsibilities of charity Trustees and Examiner

As the Company's trustees (and also the directors of the Company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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

My examination included a review of the accounting records kept by the Company 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 Company trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me 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 (FRS 102); and
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

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

This report is made solely to the Company's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the Company's Trustees as a body, for my work or for this report.

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report (continued)
For the Year Ended 31 December 2022

Signed:  Dated: 8 September 2023

Brian Clerkin

ASM (B) Ltd, 4th Floor, Glendinning House, 6 Murray Street Belfast, BT1 6DN

Compassion Belfast
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 December 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	2	36,662	36,662	26,267
Charitable activities	3	18,607	18,607	16,888
Total income		55,269	55,269	43,155
Expenditure on:				
Charitable activities	4	51,263	51,263	53,400
Total expenditure		51,263	51,263	53,400
Net movement in funds		4,006	4,006	(10,245)
Reconciliation of funds:				
Total funds brought forward		11,169	11,169	21,414
Net movement in funds		4,006	4,006	(10,245)
Total funds carried forward		15,175	15,175	11,169

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)
Registered number: NI027662

Balance Sheet
As at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	4,471	5,962
		<u>4,471</u>	<u>5,962</u>
Current assets			
Cash at bank and in hand		13,403	7,907
		<u>13,403</u>	<u>7,907</u>
Creditors: amounts falling due within one year	8	(2,700)	(2,700)
Net current assets		<u>10,703</u>	<u>5,207</u>
Total net assets		<u><u>15,174</u></u>	<u><u>11,169</u></u>
Charity funds			
Unrestricted funds	9	15,174	11,169
Total funds		<u><u>15,174</u></u>	<u><u>11,169</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 08 September 2023 and signed on their behalf by:



Pastor Stephen Thompson
(Trustee)

The notes on pages 10 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

1.2 Company status

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

1.3 Going concern

The Trustees of Compassion Belfast have reviewed the resources available and believe that the charity has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, Compassion Belfast continues to adopt the going concern basis in preparing the financial statements.

1.4 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

1. Accounting policies (continued)

1.5 Expenditure

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

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

A review for impairment of fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of the assets, less their estimated residual value, over their expected useful lives on the following basis:

Long-term leasehold property	-	4%	Straight line
Plant and machinery	-	25%	Straight line
Motor vehicles	-	25%	Reducing balance
Fixtures and fittings	-	25%	Reducing balance

1.7 Debtors

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

1.8 Cash at bank and in hand

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

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

1. Accounting policies (continued)

1.10 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

1.11 Fund accounting

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

1.12 Critical accounting estimates and areas of judgement

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

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	32,322	32,322	19,271
Grants	4,340	4,340	6,996
	<u>36,662</u>	<u>36,662</u>	<u>26,267</u>

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Fundraising activities	18,607	18,607	16,888
	<u>18,607</u>	<u>18,607</u>	<u>16,888</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Support Costs	26,337	26,337	22,382
Staff Costs	23,435	23,435	29,031
Depreciation	1,491	1,491	1,987
	<u>51,263</u>	<u>51,263</u>	<u>53,400</u>

5. Independent examiner's remuneration

	2022 £	<i>2021 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	2,700	2,700
	<u>2,700</u>	<u>2,700</u>

6. Staff costs

	2022 £	<i>2021 £</i>
Wages and salaries	23,102	28,060
Contribution to defined contribution pension schemes	333	971
	<u>23,435</u>	<u>29,031</u>

The average number of persons employed by the Company during the year was as follows:

	2022 No.	<i>2021 No.</i>
	2	2
	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, no Trustees received any remuneration or other benefits.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

7. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2022	194,608	30,413	11,520	38,281	274,822
At 31 December 2022	<u>194,608</u>	<u>30,413</u>	<u>11,520</u>	<u>38,281</u>	<u>274,822</u>
Depreciation					
At 1 January 2022	194,608	26,520	9,451	38,281	268,860
Charge for the year	-	974	517	-	1,491
At 31 December 2022	<u>194,608</u>	<u>27,494</u>	<u>9,968</u>	<u>38,281</u>	<u>270,351</u>
Net book value					
At 31 December 2022	<u>-</u>	<u>2,919</u>	<u>1,552</u>	<u>-</u>	<u>4,471</u>
At 31 December 2021	<u>-</u>	<u>3,893</u>	<u>2,069</u>	<u>-</u>	<u>5,962</u>

8. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,700</u>	<u>2,700</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	11,169	55,268	(51,263)	15,174

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds - all funds	21,414	43,155	(53,400)	11,169

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

10. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	11,169	55,268	(51,263)	15,174

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	21,414	43,155	(53,400)	11,169

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,471	4,471
Current assets	13,403	13,403
Creditors due within one year	(2,700)	(2,700)
Total	15,174	15,174

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	5,962	5,962
Current assets	7,907	7,907
Creditors due within one year	(2,700)	(2,700)
Total	11,169	11,169

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

12. Pension commitments

Pension contributions paid by the company for the reporting period amounted to £902 (2021: £971).

13. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2022.

Remuneration of £2,659 was paid to a family member of a Trustee during 2022 (2021: £8,508).

Compassion Belfast

Northern Ireland - Charity number 106855

Annual report

Registered number: NI027662
Charity number:106855

Compassion Belfast
(A Company Limited by Guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Compassion Belfast
(A Company Limited by Guarantee)

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Compassion Belfast
(A Company Limited by Guarantee)

Reference and Administrative Details of the Company, its Trustees and Advisers
For the Year Ended 31 December 2022

Trustees	Pastor Stephen Thompson, Chair David Bradshaw Edwin Robb (Resigned 30 January 2022) Colin Lockhart Karen Millar (Appointed 20 December 2022)
Company registered number	NI027662
Charity registered number	106855
Registered office	276 Ravenhill Road Belfast Antrim BT6 8GJ
Company secretary	Pastor Stephen Thompson
Independent Examiner	ASM B (Ltd) 4th Floor Glendinning House 6 Murray Street Belfast BT1 6DN

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 December 2022

The Trustees present their annual report together with the financial statements of the Charitable Company for the year 1 January 2022 to 31 December 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Company is established to promote the wellbeing of the inhabitants of Northern Ireland and its environs without distinction of age, sex, race, political, religious or other opinion by all or any of the following means:

- (1) The relief of poverty,
- (2) The advancement of community development,
- (3) The advancement of education, skills training and the arts,
- (4) The relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage,
- (5) The provisions of facilities in the interests of social welfare; and
- (6) Generally improve the conditions of life for the said inhabitants by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to meet our objectives.

Achievements and performance

a. Review of activities

In 2022, Compassion Belfast continued to employ a full-time Project Coordinator.

Compassion Belfast continues to innovate and develop current projects.

It was great to relaunch some of our longstanding projects coming out of the unprecedented season of a global pandemic.

Our Compassion Belfast Hub continues to incorporate the 'New To You' charity shop and the Base Project.

'The Base Project' includes a recording studio and continues to offer affordable in-person music lessons with accreditations achieved by students at grade 1 in piano and guitar. This is offered to children from low socioeconomic reality in Belfast. The Base offers a space to allow people to tell their story by enabling them to communicate through the arts and media. The lessons are offered to those who without this support, would not in any other way get this opportunity. We have been able to supply each pupil with an instrument which they can own enabling them to continue to grow in their knowledge and skill, thereby encouraging improved self-esteem and mental health.

Various Compassion projects support people through difficult times and, as an extension of this, The BASE offers them the chance to learn new skills, meet new people and have an objective to work towards through the offering of a Music School and a Creative Studio.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2022

Achievements and performance (continued)

During this period there were eight pupils enrolled for the guitar and piano lessons filling all the spaces available. Six pupils completed the course with four passing their Grade 1 exam. Fifteen students have now completed the course.

'Fun In A Box' has enabled engagement with community associations in areas of Belfast. An event which, on average, engages with 200 children and their families. People from diverse backgrounds work together breaking with traditional stereotypes. Two events have been able to take place thanks to the removal of Covid restrictions.

'Compassion Walks' has been relaunched and continues to assist the homeless and rough sleepers in Belfast City centre. Through food, hygiene and winter kits and other essentials a trained team of volunteers seeks to connect and assist on Saturday mornings as and when volunteers are available.

In partnership with local Belfast schools, 'The Living Room' project and seven other agencies, delivered the 'Project Christmas Box' toy appeal that provided 100 families with food hampers at a value of approximately £18 per hamper and 264 children with Christmas presents. Approx 100 volunteers were engaged with this project.

The 'Living Room' project continues to be one of our main projects due to negative economic conditions. The below figure represents 831, three day packs to individuals.

2022 Scheme/Event	Families	People
TOTAL	77	259

Face to face interaction continues to assist with the goals of the project.

As part of The Living Room project we continue to deepen and develop partnerships with Clanmill Housing Group, Radius Housing, Apex Housing, Belfast City Council, Dale Farm, Tesco, Lidl, Sainsbury's and other local businesses. Our volunteers are a diverse representation from across our city.

As in 2021, in 2022 we continued to see an increase in visitors from displaced global regions.

'The Tool Box' continues to utilise its workspace. It now runs two days weekly and regular evenings have been added. An average of 10 people attend each week helping alleviate isolation and poor mental health caused by social poverty.

'New To You' - community space and used goods shop. This space now runs through volunteerism six days per week.

'Side By Side Project' was relaunched with one event. Six families from low economic realities had the benefit of a free "Zoo Day".

Fundraising Team - This continues to develop and progress is being made.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2022

Financial review

a. Going concern

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

b. Reserves policy

The Charity's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The charity has developed a plan to establish and maintain this agreed level of free reserves. The Charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Structure, governance and management

a. Constitution

The Company is registered as a Charitable Company limited by guarantee and is controlled by its governing document, a deed of trust, and constitutes a limited Company, limited by guarantee as defined by the Companies Act 2006. The Company is a registered charity. Charity registration number 106855.

Plans for future periods

a. Future developments

We will continue to develop all existing Compassion Belfast projects.

We will continue to grow and value all volunteers of Compassion Belfast.

We will continue to develop funding streams and a fundraising team.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2022

Statement of Trustees' responsibilities

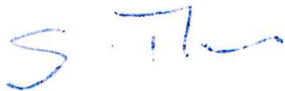
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Approved by order of the members of the board of Trustees on 8 September 2023 and signed on their behalf by:



Pastor Stephen Thompson
(Trustee)

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report
For the Year Ended 31 December 2022

Independent Examiner's Report to the Trustees of Compassion Belfast

I report on the financial statements of the Company for the year ended 31 December 2022 which are set out on pages 8 to 17.

Respective Responsibilities of charity Trustees and Examiner

As the Company's trustees (and also the directors of the Company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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

My examination included a review of the accounting records kept by the Company 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 Company trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me 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 (FRS 102); and
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

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

This report is made solely to the Company's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the Company's Trustees as a body, for my work or for this report.

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report (continued)
For the Year Ended 31 December 2022

Signed:  Dated: 8 September 2023

Brian Clerkin

ASM (B) Ltd, 4th Floor, Glendinning House, 6 Murray Street Belfast, BT1 6DN

Compassion Belfast
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 December 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	2	36,662	36,662	26,267
Charitable activities	3	18,607	18,607	16,888
Total income		55,269	55,269	43,155
Expenditure on:				
Charitable activities	4	51,263	51,263	53,400
Total expenditure		51,263	51,263	53,400
Net movement in funds		4,006	4,006	(10,245)
Reconciliation of funds:				
Total funds brought forward		11,169	11,169	21,414
Net movement in funds		4,006	4,006	(10,245)
Total funds carried forward		15,175	15,175	11,169

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)
Registered number: NI027662

Balance Sheet
As at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	4,471	5,962
		<u>4,471</u>	<u>5,962</u>
Current assets			
Cash at bank and in hand		13,403	7,907
		<u>13,403</u>	<u>7,907</u>
Creditors: amounts falling due within one year	8	(2,700)	(2,700)
		<u>10,703</u>	<u>5,207</u>
Net current assets			
		<u>15,174</u>	<u>11,169</u>
Total net assets		<u><u>15,174</u></u>	<u><u>11,169</u></u>
Charity funds			
Unrestricted funds	9	15,174	11,169
		<u>15,174</u>	<u>11,169</u>
Total funds		<u><u>15,174</u></u>	<u><u>11,169</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 08 September 2023 and signed on their behalf by:



Pastor Stephen Thompson
(Trustee)

The notes on pages 10 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

1.2 Company status

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

1.3 Going concern

The Trustees of Compassion Belfast have reviewed the resources available and believe that the charity has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, Compassion Belfast continues to adopt the going concern basis in preparing the financial statements.

1.4 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

1. Accounting policies (continued)

1.5 Expenditure

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

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

A review for impairment of fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of the assets, less their estimated residual value, over their expected useful lives on the following basis:

Long-term leasehold property	-	4%	Straight line
Plant and machinery	-	25%	Straight line
Motor vehicles	-	25%	Reducing balance
Fixtures and fittings	-	25%	Reducing balance

1.7 Debtors

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

1.8 Cash at bank and in hand

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

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

1. Accounting policies (continued)

1.10 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

1.11 Fund accounting

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

1.12 Critical accounting estimates and areas of judgement

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

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	32,322	32,322	19,271
Grants	4,340	4,340	6,996
	<u>36,662</u>	<u>36,662</u>	<u>26,267</u>

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Fundraising activities	18,607	18,607	16,888
	<u>18,607</u>	<u>18,607</u>	<u>16,888</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Support Costs	26,337	26,337	22,382
Staff Costs	23,435	23,435	29,031
Depreciation	1,491	1,491	1,987
	<u>51,263</u>	<u>51,263</u>	<u>53,400</u>

5. Independent examiner's remuneration

	2022 £	<i>2021 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	2,700	2,700
	<u>2,700</u>	<u>2,700</u>

6. Staff costs

	2022 £	<i>2021 £</i>
Wages and salaries	23,102	28,060
Contribution to defined contribution pension schemes	333	971
	<u>23,435</u>	<u>29,031</u>

The average number of persons employed by the Company during the year was as follows:

	2022 No.	<i>2021 No.</i>
	2	2
	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, no Trustees received any remuneration or other benefits.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

7. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2022	194,608	30,413	11,520	38,281	274,822
At 31 December 2022	<u>194,608</u>	<u>30,413</u>	<u>11,520</u>	<u>38,281</u>	<u>274,822</u>
Depreciation					
At 1 January 2022	194,608	26,520	9,451	38,281	268,860
Charge for the year	-	974	517	-	1,491
At 31 December 2022	<u>194,608</u>	<u>27,494</u>	<u>9,968</u>	<u>38,281</u>	<u>270,351</u>
Net book value					
At 31 December 2022	<u>-</u>	<u>2,919</u>	<u>1,552</u>	<u>-</u>	<u>4,471</u>
At 31 December 2021	<u>-</u>	<u>3,893</u>	<u>2,069</u>	<u>-</u>	<u>5,962</u>

8. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,700</u>	<u>2,700</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	11,169	55,268	(51,263)	15,174

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds - all funds	21,414	43,155	(53,400)	11,169

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

10. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	11,169	55,268	(51,263)	15,174

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	21,414	43,155	(53,400)	11,169

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,471	4,471
Current assets	13,403	13,403
Creditors due within one year	(2,700)	(2,700)
Total	15,174	15,174

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	5,962	5,962
Current assets	7,907	7,907
Creditors due within one year	(2,700)	(2,700)
Total	11,169	11,169

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

12. Pension commitments

Pension contributions paid by the company for the reporting period amounted to £902 (2021: £971).

13. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2022.

Remuneration of £2,659 was paid to a family member of a Trustee during 2022 (2021: £8,508).

Compassion Belfast

Northern Ireland - Charity number 106855

Annual return

Registered number: NI027662
Charity number:106855

Compassion Belfast
(A Company Limited by Guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Compassion Belfast
(A Company Limited by Guarantee)

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Compassion Belfast
(A Company Limited by Guarantee)

Reference and Administrative Details of the Company, its Trustees and Advisers
For the Year Ended 31 December 2022

Trustees	Pastor Stephen Thompson, Chair David Bradshaw Edwin Robb (Resigned 30 January 2022) Colin Lockhart Karen Millar (Appointed 20 December 2022)
Company registered number	NI027662
Charity registered number	106855
Registered office	276 Ravenhill Road Belfast Antrim BT6 8GJ
Company secretary	Pastor Stephen Thompson
Independent Examiner	ASM B (Ltd) 4th Floor Glendinning House 6 Murray Street Belfast BT1 6DN

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 December 2022

The Trustees present their annual report together with the financial statements of the Charitable Company for the year 1 January 2022 to 31 December 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Company is established to promote the wellbeing of the inhabitants of Northern Ireland and its environs without distinction of age, sex, race, political, religious or other opinion by all or any of the following means:

- (1) The relief of poverty,
- (2) The advancement of community development,
- (3) The advancement of education, skills training and the arts,
- (4) The relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage,
- (5) The provisions of facilities in the interests of social welfare; and
- (6) Generally improve the conditions of life for the said inhabitants by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to meet our objectives.

Achievements and performance

a. Review of activities

In 2022, Compassion Belfast continued to employ a full-time Project Coordinator.

Compassion Belfast continues to innovate and develop current projects.

It was great to relaunch some of our longstanding projects coming out of the unprecedented season of a global pandemic.

Our Compassion Belfast Hub continues to incorporate the 'New To You' charity shop and the Base Project.

'The Base Project' includes a recording studio and continues to offer affordable in-person music lessons with accreditations achieved by students at grade 1 in piano and guitar. This is offered to children from low socioeconomic reality in Belfast. The Base offers a space to allow people to tell their story by enabling them to communicate through the arts and media. The lessons are offered to those who without this support, would not in any other way get this opportunity. We have been able to supply each pupil with an instrument which they can own enabling them to continue to grow in their knowledge and skill, thereby encouraging improved self-esteem and mental health.

Various Compassion projects support people through difficult times and, as an extension of this, The BASE offers them the chance to learn new skills, meet new people and have an objective to work towards through the offering of a Music School and a Creative Studio.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2022

Achievements and performance (continued)

During this period there were eight pupils enrolled for the guitar and piano lessons filling all the spaces available. Six pupils completed the course with four passing their Grade 1 exam. Fifteen students have now completed the course.

'Fun In A Box' has enabled engagement with community associations in areas of Belfast. An event which, on average, engages with 200 children and their families. People from diverse backgrounds work together breaking with traditional stereotypes. Two events have been able to take place thanks to the removal of Covid restrictions.

'Compassion Walks' has been relaunched and continues to assist the homeless and rough sleepers in Belfast City centre. Through food, hygiene and winter kits and other essentials a trained team of volunteers seeks to connect and assist on Saturday mornings as and when volunteers are available.

In partnership with local Belfast schools, 'The Living Room' project and seven other agencies, delivered the 'Project Christmas Box' toy appeal that provided 100 families with food hampers at a value of approximately £18 per hamper and 264 children with Christmas presents. Approx 100 volunteers were engaged with this project.

The 'Living Room' project continues to be one of our main projects due to negative economic conditions. The below figure represents 831, three day packs to individuals.

2022 Scheme/Event	Families	People
TOTAL	77	259

Face to face interaction continues to assist with the goals of the project.

As part of The Living Room project we continue to deepen and develop partnerships with Clanmill Housing Group, Radius Housing, Apex Housing, Belfast City Council, Dale Farm, Tesco, Lidl, Sainsbury's and other local businesses. Our volunteers are a diverse representation from across our city.

As in 2021, in 2022 we continued to see an increase in visitors from displaced global regions.

'The Tool Box' continues to utilise its workspace. It now runs two days weekly and regular evenings have been added. An average of 10 people attend each week helping alleviate isolation and poor mental health caused by social poverty.

'New To You' - community space and used goods shop. This space now runs through volunteerism six days per week.

'Side By Side Project' was relaunched with one event. Six families from low economic realities had the benefit of a free "Zoo Day".

Fundraising Team - This continues to develop and progress is being made.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2022

Financial review

a. Going concern

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

b. Reserves policy

The Charity's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The charity has developed a plan to establish and maintain this agreed level of free reserves. The Charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Structure, governance and management

a. Constitution

The Company is registered as a Charitable Company limited by guarantee and is controlled by its governing document, a deed of trust, and constitutes a limited Company, limited by guarantee as defined by the Companies Act 2006. The Company is a registered charity. Charity registration number 106855.

Plans for future periods

a. Future developments

We will continue to develop all existing Compassion Belfast projects.

We will continue to grow and value all volunteers of Compassion Belfast.

We will continue to develop funding streams and a fundraising team.

Compassion Belfast
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 December 2022

Statement of Trustees' responsibilities

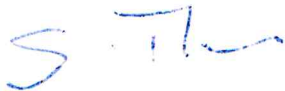
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Approved by order of the members of the board of Trustees on 8 September 2023 and signed on their behalf by:



Pastor Stephen Thompson
(Trustee)

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report
For the Year Ended 31 December 2022

Independent Examiner's Report to the Trustees of Compassion Belfast

I report on the financial statements of the Company for the year ended 31 December 2022 which are set out on pages 8 to 17.

Respective Responsibilities of charity Trustees and Examiner

As the Company's trustees (and also the directors of the Company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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

My examination included a review of the accounting records kept by the Company 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 Company trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me 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 (FRS 102); and
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

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

This report is made solely to the Company's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the Company's Trustees as a body, for my work or for this report.

Compassion Belfast
(A Company Limited by Guarantee)

Independent Examiner's Report (continued)
For the Year Ended 31 December 2022

Signed:  Dated: 8 September 2023

Brian Clerkin

ASM (B) Ltd, 4th Floor, Glendinning House, 6 Murray Street Belfast, BT1 6DN

Compassion Belfast
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 December 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	2	36,662	36,662	26,267
Charitable activities	3	18,607	18,607	16,888
Total income		55,269	55,269	43,155
Expenditure on:				
Charitable activities	4	51,263	51,263	53,400
Total expenditure		51,263	51,263	53,400
Net movement in funds		4,006	4,006	(10,245)
Reconciliation of funds:				
Total funds brought forward		11,169	11,169	21,414
Net movement in funds		4,006	4,006	(10,245)
Total funds carried forward		15,175	15,175	11,169

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)
Registered number: NI027662

Balance Sheet
As at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	4,471	5,962
		<u>4,471</u>	<u>5,962</u>
Current assets			
Cash at bank and in hand		13,403	7,907
		<u>13,403</u>	<u>7,907</u>
Creditors: amounts falling due within one year	8	(2,700)	(2,700)
		<u>10,703</u>	<u>5,207</u>
Net current assets			
		<u>15,174</u>	<u>11,169</u>
Total net assets		<u><u>15,174</u></u>	<u><u>11,169</u></u>
Charity funds			
Unrestricted funds	9	15,174	11,169
		<u>15,174</u>	<u>11,169</u>
Total funds		<u><u>15,174</u></u>	<u><u>11,169</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 08 September 2023 and signed on their behalf by:

Pastor Stephen Thompson
(Trustee)

The notes on pages 10 to 17 form part of these financial statements.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

1.2 Company status

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

1.3 Going concern

The Trustees of Compassion Belfast have reviewed the resources available and believe that the charity has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, Compassion Belfast continues to adopt the going concern basis in preparing the financial statements.

1.4 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

1. Accounting policies (continued)

1.5 Expenditure

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

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

A review for impairment of fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of the assets, less their estimated residual value, over their expected useful lives on the following basis:

Long-term leasehold property	-	4%	Straight line
Plant and machinery	-	25%	Straight line
Motor vehicles	-	25%	Reducing balance
Fixtures and fittings	-	25%	Reducing balance

1.7 Debtors

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

1.8 Cash at bank and in hand

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

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

1. Accounting policies (continued)

1.10 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

1.11 Fund accounting

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

1.12 Critical accounting estimates and areas of judgement

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

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	32,322	32,322	19,271
Grants	4,340	4,340	6,996
	<u>36,662</u>	<u>36,662</u>	<u>26,267</u>

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Fundraising activities	18,607	18,607	16,888
	<u>18,607</u>	<u>18,607</u>	<u>16,888</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Support Costs	26,337	26,337	22,382
Staff Costs	23,435	23,435	29,031
Depreciation	1,491	1,491	1,987
	<u>51,263</u>	<u>51,263</u>	<u>53,400</u>

5. Independent examiner's remuneration

	2022 £	<i>2021 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	2,700	2,700
	<u>2,700</u>	<u>2,700</u>

6. Staff costs

	2022 £	<i>2021 £</i>
Wages and salaries	23,102	28,060
Contribution to defined contribution pension schemes	333	971
	<u>23,435</u>	<u>29,031</u>

The average number of persons employed by the Company during the year was as follows:

	2022 No.	<i>2021 No.</i>
	2	2
	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, no Trustees received any remuneration or other benefits.

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

7. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2022	194,608	30,413	11,520	38,281	274,822
At 31 December 2022	<u>194,608</u>	<u>30,413</u>	<u>11,520</u>	<u>38,281</u>	<u>274,822</u>
Depreciation					
At 1 January 2022	194,608	26,520	9,451	38,281	268,860
Charge for the year	-	974	517	-	1,491
At 31 December 2022	<u>194,608</u>	<u>27,494</u>	<u>9,968</u>	<u>38,281</u>	<u>270,351</u>
Net book value					
At 31 December 2022	<u>-</u>	<u>2,919</u>	<u>1,552</u>	<u>-</u>	<u>4,471</u>
At 31 December 2021	<u>-</u>	<u>3,893</u>	<u>2,069</u>	<u>-</u>	<u>5,962</u>

8. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,700</u>	<u>2,700</u>

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	11,169	55,268	(51,263)	15,174

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds - all funds	21,414	43,155	(53,400)	11,169

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

10. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	11,169	55,268	(51,263)	15,174

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	21,414	43,155	(53,400)	11,169

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,471	4,471
Current assets	13,403	13,403
Creditors due within one year	(2,700)	(2,700)
Total	15,174	15,174

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	5,962	5,962
Current assets	7,907	7,907
Creditors due within one year	(2,700)	(2,700)
Total	11,169	11,169

Compassion Belfast
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 December 2022

12. Pension commitments

Pension contributions paid by the company for the reporting period amounted to £902 (2021: £971).

13. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2022.

Remuneration of £2,659 was paid to a family member of a Trustee during 2022 (2021: £8,508).