



# annual impact report





# Contents

Foreword, Jim Dennison, Chief Executive	04
A Year of Doing Things Differently, Joe O'Neill, Chair of Board of Trustees	05
Who is Simon Community?	06
Key impact at a glance	08
Prevention of Homelessness	09
Providing the right support at the right time	14
Offering Solutions to End Homelessness	21
Develop, support and invest in our people	23
Building a strong organisation for the future	27
Looking Ahead to 2025/2026	32
Structure, Governance and Management	33
Risk	35
Statutory Disclosures	36
Financial Statements	39
Independent Auditor's Report	39
Consolidated Statement of Financial Activities	43
Consolidated Statement of Financial Position	44
Charity Statement of Financial Position	45
Consolidated Statement of Cash Flows	46
Charity Statement of Cash Flows	47
Notes to the Financial Statements	48



# Foreword

Jim Dennison, Chief Executive

There's one word that has echoed through countless conversations I've had this year, so often that its recurrence feels anything but coincidental. That word is hope.

The 18th-century poet Alexander Pope famously wrote, "Hope springs eternal." It's a phrase that suggests people are naturally optimistic, always believing in the possibility of a better future. But for many of the people we meet and support, hope doesn't come easily. In truth, it often feels out of reach.

Time and again, I've heard stories of people who feel they have no hope of earning enough to cover soaring rents, no hope of finding the job they need, no hope of repairing broken relationships, overcoming addiction, or securing an affordable home. No hope that decision-makers will fix the systems that are failing them in housing, health, education and justice.

For far too many, homelessness is not just a lack of shelter. It is a profound sense of hopelessness.

This lack of hope is matched by the frustration we increasingly feel as an organisation. Our work is becoming more difficult without meaningful strategic commitment and investment in housing and homelessness.

Currently, 62,000 people in Northern Ireland are deemed legally homeless. That's one in every 31 people in our population. In a society as capable and compassionate as ours, how can this ever be acceptable? Around one third of those affected are children, with around 5,000 children in temporary accommodation. The facts speak for themselves: a dysfunctional housing system and a lack of joined-up government action. Yet even with these challenges, we know change is possible.



At Simon Community, our mission is clear and unwavering: to end homelessness. It's the driving force behind everything we do, from prevention and temporary accommodation to long-term housing solutions and policy advocacy. By holding fast to our belief that homelessness can be ended, we offer something deeply powerful: hope.

Through compassion, determination and a non-judgemental approach, we provide more than just support. We restore belief in a better life and a better future. And for us, there is no greater privilege than giving hope to someone who feels they have none.

In the pages that follow, you'll read about the many ways we've supported people this year. For some, it will have been life-changing. For others, life-saving. Delivering this support takes extraordinary energy, resilience and compassion. I want to express my deepest gratitude to my colleagues at Simon Community, whose dedication never wavers. My thanks also to our Board, whose guidance and encouragement are invaluable, and to our funders, supporters and corporate partners. Your belief in our work makes it possible.

I trust that this report gives you hope that together we can end homelessness. The challenge has never been greater, but neither has our resolve. With belief, compassion and action, we can make ending homelessness a reality.

A handwritten signature of Jim Dennison.

Jim Dennison  
CEO

# A Year of Doing Things Differently

Joe O'Neill, Chair of Board of Trustees



**In today's world, media often relies on overstatement - unique, world's best, shocking, appalling - to communicate messages. In this crowded vocabulary it can be hard to remain authentic when the mission we pursue, ending homelessness, feels increasingly urgent and elusive.**

A key pillar of Simon Community's 5-year strategy Doing Things Differently is to be the empathic voice for those we support and to undertake research that truly captures the scale and experience of homelessness. Our latest research shows 62,000 people in Northern Ireland are legally homeless, including one third who are children. The waiting list for social homes now exceeds 90,000. In our 55-year history, Simon Community has never faced such an epidemic.

These statistics are a call to action. They compel us to work harder, think differently and advocate for solutions that make a real difference. I am incredibly proud of how our team has responded, delivering vital services while keeping the bigger picture in focus.

## **Over the past year some of our key achievements include:**

- Preventing homelessness: We provided hardship support to 210 families and supported 253 people with alcohol or substance challenges to prevent housing loss.
- Providing timely support: We supported 1,224 people through accommodation and outreach; 92 people, including 53 children, found safe residence in our family service; and 16 young people were helped to live independently through our Housing for Youth Programme.

- Offering lasting solutions: We helped 179 people move into private rental accommodation, purchased 11 homes and started 10 new tenancies, bringing our Creating Homes portfolio to 32.

All of this was achieved while providing 474 beds in temporary accommodation every day of the year. None of it would be possible without our most valuable resource, our people. Through investment in staff wellbeing and professional development, Simon Community is now recognised by Great Place to Work as one of the top 100 UK large companies for wellbeing, development and opportunities for women.

Attending the 2025 staff conference I once again felt the passion, commitment and empathy of our team. It is humbling and inspiring to see firsthand how staff, in the face of extraordinary challenges, continue to make a profound difference in people's lives.

On behalf of the Board I would like to express our sincere appreciation to all staff. While you may not always have the Board in your minds, please be assured that we have you in our minds at all times and acknowledge your invaluable contribution. We also extend our gratitude to funders, accommodation partners, donors, corporate supporters and volunteers. Together we are proving that by doing things differently we can make real progress in ending homelessness.

Thank you.

**Joe O'Neill**  
Chair of Board of Trustees

# Who is Simon Community?

Simon Community is Northern Ireland's largest homelessness charity, working to help people who are experiencing homelessness or at risk of losing their homes. Since 1971, we've provided safe places to stay and the support needed to help people rebuild their lives. We work across Northern Ireland, offering temporary accommodation, one-to-one support and tailored help for those who need it.

We know that homelessness is about more than just not having a roof over your head. That's why we tackle the issues that can lead to it, including financial hardship, mental health struggles, addiction and family breakdown. Our 29 services include temporary accommodation, outreach in local communities, support for people in their own homes and advocacy to influence housing policy. By combining practical help with emotional support, we don't just aim to support those experiencing homelessness, but to break the cycle for good.



## Our Vision:

A society where everyone has a home.



## Our Mission:

To end homelessness for people who need our help.



## Our Values:

These values inspire and challenge us as an organisation.



### Trustworthy:

We are reliable, honest and will always act with integrity



### Non-Judgemental:

We treat people with respect



### Determined:

We are dedicated to the people we support

## We have 5 strategic priorities:

1

**Preventing Homelessness**

2

**Providing Timely Support**

3

**Offering Solutions**

4

**Investing in Our People**

5

**Building a Strong Future**





## Key Impact at a Glance

Homelessness in Northern Ireland continues to rise, and demand for our services has never been higher. Behind each of these numbers are people and families who needed our help in the past year:



1,224

**people supported** across accommodation and community-based prevention services.

26,000

**requests for help received** – including almost 16,000 calls to our freephone helpline.

935

**people stayed** in our temporary accommodation and got the help they needed.

601

**people were able to stay** in their homes thanks to our early, preventative support.

179

**deposits were provided** to secure safe housing in the private rental market.

210

**families and individuals received emergency financial support** to help them keep their homes.

271

**people moved** from temporary housing into safer, more stable homes.



# Prevention of Homelessness

To reduce the number of people at risk of losing their home - whether facing it for the first time or experiencing it again - we are working harder to reach them before crisis hits.

Prevention is at the heart of our work at Simon Community because we know the most effective way to end homelessness is to stop it happening in the first place. In 2024/2025, our prevention services included:

## Homeless Support Line and digital support

A free Homeless Support Line and digital support - often the first point of contact for many people who need our help.

- In the past year, we received around 26,000 requests for help, including almost 16,000 calls to our freephone number.

People contact us for all kinds of support – from finding a space in our accommodation services or help through our deposit service, to referrals from health partners and general advice on housing or homelessness.

## Deposit Service

Our Deposit Service helps people overcome barriers to private renting by providing grants to cover part or all of a tenancy deposit.

- In the past year, we provided 179 deposits - ending homelessness for 106 households (including those moving on from temporary accommodation or sofa-surfing) and preventing homelessness for a further 73 households.
- In addition, we provided 17 rent-in-advance payments.



When **Michael** contacted us, he was experiencing homelessness and living in his car while trying to maintain employment. The main barrier preventing him from moving into stable housing was the upfront cost of both a tenancy deposit and his first month's rent.

Through our Deposit Service, we were able to remove this financial barrier and help Michael

secure a private rental. Having a safe place to live enabled him to keep his job, regain independence and improve his mental health and wellbeing.

**"The service was amazing and easy to access. Gaining my own tenancy gave me my life back and improved my mental health. The money offered the freedom to get ahead in my life."**

## Emergency Financial Interventions

Our Emergency Financial Interventions support people at risk of homelessness with payments for essential household items.

Last year, over 210 households were supported with financial support for food, fuel and electricity.

- Home heating oil to 151 families and individuals.
- 30 supermarket vouchers.
- 31 families were supported with financial help to buy food and fuel.

### Floating Support Services

Our Floating Support Services in the community focus on homelessness prevention through the provision of support and advice to people and families who are at risk of homelessness. Our teams work one-to-one with households experiencing housing insecurity, helping them to stabilise their situation, keep their home and continue to live independently.

- 44 young people aged 18-25 years worked with our Portadown Community Support Team, ten of whom are now living independently.
- 18 people engaged with our Community Support Service in Kilcooley, Bangor. 95% have now moved on from this service successfully.

### Drug & Alcohol Services

Our **Drug & Alcohol Services**, funded by the Public Health Agency, provide free and confidential support to anyone over 18 in the South Eastern Health & Social Care Trust area. We work with people who want to reduce their substance use, as well as with families affected, offering practical guidance and safer ways to cope.

- In 2024/25, 333 people were supported, including 80 family members. We expanded our drop-in support to two sites in Bangor and Portaferry, making it easier for people to access help locally, with 72 people using the Portaferry service.
- To respond to the needs of families, we launched a new five-week family programme in January 2025 that will run three times a year, giving families tools and encouragement to better support themselves and their loved ones.



**John**, 56, lives in a remote rural area of Northern Ireland and was referred to Simon Community by his GP's mental health team. Isolated, estranged from family and with a long history of heavy alcohol use, previous rehab stays had not helped, and John felt unable to change.

Through our outreach service, we developed a practical harm-reduction plan: gradually reducing alcohol, improving nutrition, taking prescribed medication and using simple tools like a medication box and calendar to track progress.

With encouragement and transport support, John began attending Alcoholics Anonymous. Initially daunting, he now goes daily - sometimes three times a day - and has formed supportive relationships and joined community activities. John has been alcohol-free for several months.

*His mood, sleep, nutrition and confidence have all improved, he takes his medication consistently, and he recently reconnected with one of his siblings who he has not spoken to in many years - a step he never thought possible before.*





We know that supporting people in crisis will not prevent homelessness for everyone. We must also see systemic change. To do that, we need to change the narrative and increase understanding of the true causes and effects of homelessness in Northern Ireland with policymakers and the general public. This is essential for both prevention and long-term solutions.

This year we have amplified the voices of the people we support through storytelling, campaigns and research.

We continue to raise awareness of the scale of homelessness in Northern Ireland, helping both the public and decision-makers understand the urgency of the issue. The numbers are still rising: in the 12 months from December 2023 to December 2024, the total of people legally classified as homeless grew from 55,589 to 59,518 - meaning 1 in every 32 people is now experiencing homelessness.

- In May 2024, we launched the results of **Unveiling Hidden Homelessness** across the Island of Ireland - an all-Ireland poll funded by the Community Foundations of Ireland and Northern Ireland. The research highlighted the likely scale of people experiencing homelessness who have never contacted their local housing authority and therefore do not appear in official statistics.
- In Northern Ireland alone, the findings revealed an estimated 25,000 people are currently experiencing hidden homelessness. These are people who remain invisible to official systems and data – and are not accessing the help that would be available to them.
- To share these findings, we hosted launch events in Dublin and Belfast with policy makers, elected representatives and the housing and homelessness sectors. Alongside this, we rolled out a powerful billboard campaign, developed with Smarts Creative Agency, to challenge common perceptions of homelessness. Featuring striking artwork - including a car to symbolise those sleeping in vehicles - the campaign invited the public to see homelessness in a new light and continues to run across print and digital billboards throughout Northern Ireland.



- In the Autumn and Winter, we attended party conferences for all five main political parties in Northern Ireland to engage them in the issue of homelessness and seek their support in policy change.



- Throughout the year, we continued to engage with politicians and decision-makers, highlighting the urgent need for more social housing, stronger early intervention and prevention measures, and sustainable long-term funding for the homelessness sector. We also responded to five public consultations – including the draft Programme for Government, the Northern Ireland Housing Executive Corporate Strategy, and the 2025/2026 Draft Budget – ensuring that the voices and experiences of people affected by homelessness help shape policy and drive lasting change.



- In November 2024, we were delighted to welcome Prince William to The Foyer – our accommodation service in Belfast for young people aged 18 to 25. He visited as part of **The Royal Foundation's Homewards** programme and spent time meeting young people supported by Simon Community.



- In December, we focused on raising public awareness of children and families experiencing homelessness. With new data showing that, as of November 2024, there were 5,378 children living in temporary accommodation (a number that has doubled in the past 5 years), we told the stories of three families living in our family service in Conway Court, Belfast with features on BBC and Cool FM.

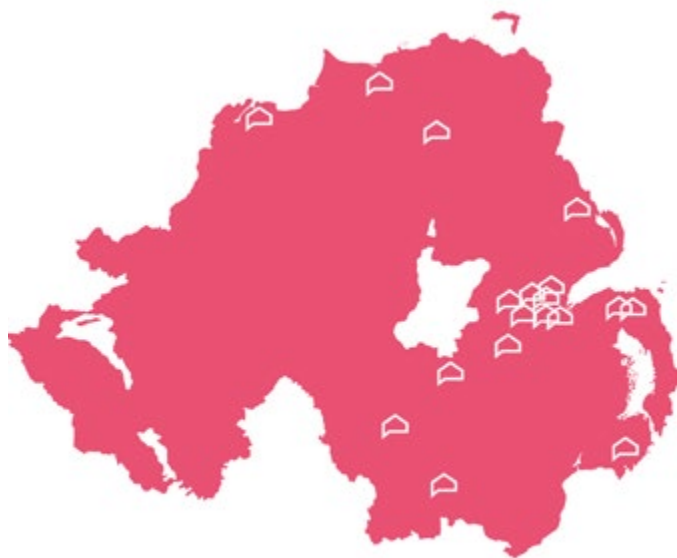


# Providing the right support at the right time

For those who have already lost their homes, our temporary accommodation services offer a vital lifeline for up to 480 people a night, across 21 sites. At Simon Community, we don't just focus on finding people a bed for the night. We concentrate on what makes lasting change possible – accessible mental health support, trauma recovery, addiction services and practical help to secure and sustain a permanent home. Every day, with the right support, we see people rebuild their lives.

The demand for our services continues to rise. In the space of seven days in December 2024, we had just 9 available beds across our temporary accommodation services but received an overwhelming 538 requests for help.

We have 16 Single **Adult Accommodation Services** in Belfast, Derry/Londonderry, Ballymena, Coleraine, Newry, Larne, Lisburn, Armagh, Bangor, Downpatrick and Portadown. These services provide comprehensive housing support, addiction treatment and wellbeing programmes for adults over 18 years old.



*I find myself utterly at a loss for words to truly convey my gratitude for the wonderful time I spent with Simon Community. You were not just brothers and sisters to me; you were a true family, a source of warmth and comfort that made me feel as if the distance from my own family had disappeared in your presence.*

*You stood by my side in the most challenging moments, offering unwavering support, no matter what life threw at me. You were the constant rays of hope, the light that guided me through even the darkest days."*

**Ali, Belfast**

In March 2025, we opened a new adult 'move on' service in Lisburn. Laurel Lodge offers 24 self-contained flats for people ready move out of homelessness to live independently, with support available whenever it's needed. The service is now fully occupied, and every resident was welcomed with a move-on pack and electric top-up to help them settle in.

This year, we also began the process of remodelling one of our mixed gender accommodation services in South Belfast into a female only space. For some women, especially those recovering from abuse or trauma, mixed gender accommodation services can feel intimidating or unsafe. That's why this new women's hub is so important, giving women the choice of a women-only space. This will open in Summer 2025, offering private rooms, shared kitchens and living areas, plus trauma informed support tailored specifically for women experiencing homelessness.



At our **Family Accommodation Service** in Belfast, we can house 24 families at any one time. This year we have been able to support 34 families with young children. We know that families often experience homelessness repeatedly, passing down the cycle from parents to children. By supporting these families, we're giving children the opportunity to thrive despite the challenges they face.

## Spotlight on Conway Court, our Family Service



In 2024/2025, **we supported 92 people**, including 39 adults and 53 children, who were living in our family service in Conway Court, Belfast.



Families at Conway Court stay for an average of around **2 years and 5 months**, giving them the stability and time they need to rebuild their lives.



The service consists of **24 individual self-contained flats**, an outdoor space and a playpark where families can spend time together.



There's an **activity room** where children can get creative, play and participate in homework sessions.



**SureStart** is also available, offering family support and sessions for children on site.



*When I look at the families who arrive at Conway Court, I don't just see statistics. I see mothers and fathers doing their best in unimaginable circumstances, and children caught in the middle of a crisis they never caused - yet every day, I also see their resilience and determination to keep going."*

**Elaine Ellis**, Accommodation Manager at Conway Court

# Aaron's Story

Aaron's life turned upside down when he became the full-time carer for his two young children. With nowhere stable to live, the family spent weeks moving between friends' homes before being placed in a hotel by the Housing Executive.

He tried to make the hotel fun for his children, building duvet forts and decorating for Halloween, but the reality was tough. "The lack of basic facilities - a fridge, a microwave, or even adequate storage - took its toll." Aaron and his children spent over five weeks living in this hotel.

When they finally moved into Simon Community's Conway Court, things changed. "It felt like a lifeline," Aaron says. For the first time in weeks, he could cook proper meals, store food safely and give his children space to play.

*I dream of giving them a real home - a place where they can invite friends, celebrate birthdays, and feel like they belong. Until then, I hold on to the small wins - the support from Simon Community, the smiles of my children and the hope that soon we'll find a place to truly call home."*

**Aaron,** Belfast





Youth homelessness is an increasing problem in Northern Ireland and last year one third of the people we supported with accommodation were between the ages of 18 and 25. Care leavers are a particular at-risk group and this year we provided housing and accommodation support for over 121 young people who had recently left care.

### Youth Accommodation Services

- Our three specialist Youth Accommodation Services - two in Belfast and one in Coleraine - offer crucial support to young people. Across all our accommodation services, we supported 307 people under the age of 25.
- As part of this work, we partnered with the Belfast Health & Social Care Trust and the Housing Executive on a pilot scheme offering emergency beds for under-18s with nowhere safe to stay. Three young people were given immediate support through this scheme at one of our youth accommodation projects. Two were able to return home to family with the right help in place, while one continues to be supported in our service with a longer-term care plan.



### Transition Service

- Simon Community's **Transition Service** supports young people known as *separated children* – those who arrive in Northern Ireland alone, often after long and difficult journeys. Many have faced loss, fear and uncertainty, reaching safety without family or friends, and having to navigate a new language, culture and unfamiliar systems for school, healthcare and housing.
- Over the past year, the Transition Service has provided safe accommodation and one-to-one support to **nine separated children under 18** – four young women and five young men. Seven came from different regions across West Africa, and two from Syria. Each had fled violence, exploitation or modern slavery in search of safety and a chance to rebuild their lives.
- Our team helps them to settle into their new community, learn English, access education or training, and build the confidence to live more independently. Support is practical and personal – from cooking and budgeting to finding their way around Belfast or joining local activities. By working closely with partner organisations and listening to what matters most to the young people, the team helps them feel safe and connected in their new community.

Although our accommodation services are not designed as 'crash' facilities, the high demand for safe places to stay – especially during periods of severe weather - means we often provide emergency crash beds for those who would otherwise be forced to sleep on the streets. In 2024/25, we offered 73 **crash bed placements** to people with nowhere else to turn.

Our **Wellbeing Service**, funded by the National Lottery, provides one-to-one support, trauma care and help with managing substance use for people living in our temporary accommodation. We focus on the practical advice and tools that will improve mental health and overall wellbeing.

Over the year, 293 people took part in this service, attending 1,375 one-to-one sessions and 87 group sessions. To measure its impact, we used a wellbeing survey called the Warwick-Edinburgh Mental Wellbeing Scale (WEMWBS). Of the 231 people who completed it, 85% started with low wellbeing. By the end of the service, half reported a moderate level of wellbeing, compared with just 14% at the start. Overall, 78% of participants saw a real improvement in how they felt.



**David**, 32, was living in one of our temporary accommodation services when he referred himself to the wellbeing team after an episode of self-harm. Struggling with suicidal thoughts, daily drinking and high stress, he wanted help to feel safer and more in control.

*Through safety planning, relapse prevention and wellbeing activities, David developed healthier*

*routines and engaged with external counselling and alcohol services. Despite setbacks, he has remained committed to change.*

*Most importantly, David is rebuilding relationships — including reconnecting with his daughter — and looking ahead with real hope for the future.*

Belfast City Council's **Complex Lives** programme supports people with very complex needs, affected by chronic and repeat homelessness. Many face multiple, severe challenges and struggle to engage with traditional services. The project helps them access housing, addiction and mental health support, and wider healthcare services.

Through our involvement in Complex Lives, we work closely with partners such as PSNI, Northern Ireland Housing Executive, probation services and other homeless providers to provide intensive, tailored support. From April 2024 to March 2025, we helped 32 people through this programme, ensuring they had the practical tools they needed to stay connected and supported - including providing mobile phones to maintain contact with services, support workers and their families.



## Opening Doors to Healthcare

Access to dental care is something many of us take for granted; but for people experiencing homelessness, it's often out of reach. This year, through a partnership with Dentaaid and Bupa Dental, we were once again able to offer free dental check-ups and treatment at our frontline services. In total, 50 people were able to access this service.

*Many of the people we support have gone without dental care for years. The Dentaaid clinics give them access to treatment they would otherwise be unable to afford, helping relieve pain, protect their health, and make day-to-day life a little easier."*

**Frances Black**, Accommodation Manager, Saintfield Road



In addition, through our partnership with Specsavers, we were able to offer free eye tests and prescription glasses to people using our homelessness services. Between April 2024 and March 2025, we held 16 pop-up eye care clinics across our services. A total of 82 people attended and 83% were found to have diminished eyesight – highlighting just how significant the gap in access is for people experiencing homelessness.

*Working with Simon Community to deliver the clinics within the local services in our area has been one of the most eye opening, rewarding and humbling experiences of my career. Alongside my team, we have met some incredible people, from the managers of the Simon Community services to the people who haven't had access to eye care for many years."*

**Matthew McKenny**, Specsavers Store Director, Park Centre, Belfast



## The Power of Small Things

Sometimes, it's the small things that can mean the most. This year, we made sure that people arriving at our services felt welcomed, supported and cared for - right from the start.

Through the generosity of supporters and partners, we were able to provide:

**100 food boxes**

kindly donated by food manufacturer Sysco, providing immediate support to people experiencing food insecurity.

**290 welcome packs**

filled with essential food and toiletries, giving people a fresh start when arriving at our accommodation services.

**100 wellbeing packs**

designed to support emotional and mental health.

**525 Christmas hampers**

lovingly packed and distributed, bringing a little joy and celebration to the end of the year.

**84 move on packs**

with those everyday essentials that we all need when moving into a home of our own.



# Offering Solutions to End Homelessness

A permanent home is the foundation for rebuilding lives. This year, **271 people supported by Simon Community** were able to move on from homelessness into long-term accommodation - through social housing, private rentals, Simon Community's Creating Homes properties or other housing options. Behind each number is a person who no longer must live with the uncertainty of temporary accommodation but instead has the stability of a place of their own.

Our **Housing Solutions Team** played a key role in making this possible. They delivered more than 120 dedicated housing clinics, giving over 350 people focused support, guidance and resources to explore their options, plan next steps and take practical action towards a stable home. Our **Deposit Scheme**, which we referenced above in Prevention, also continues to play a vital role here. Removing the financial barrier of a deposit not only helps prevent homelessness but also opens the door for people to exit homelessness and access homes in the private rented sector.

Through **Creating Homes** we are directly increasing the supply of affordable, permanent housing for the people we support by purchasing properties and offering them to those facing homelessness. In 2024–25 we purchased 11 new properties and started 10 new tenancies, bringing the total portfolio to 30 homes by year-end. Creating Homes is a vital part of our long-term strategy, ensuring that people not only move out of homelessness but have a secure place to call their own for the future.



After caring for his mum through her dementia, Stuart's life changed dramatically when she passed away, and he was asked to leave the family home.



"My mental health had hit rock bottom... I was getting desperate and about to buy a tent to stay in a park," he says. A call to Simon Community's 24/7 helpline gave him a lifeline, and within days he moved into temporary accommodation in North Belfast.

With the support of his key worker Paddy, Stuart slowly began to rebuild his confidence and reconnect with friends and family.

*"The best thing Simon Community ever did was lead me to become myself again... I never thought I was going to be the old Stuart. Now I am back to being me."*

In May 2024, Stuart moved into his own Creating Homes property. *"It has been absolutely perfect. Having an organisation as a landlord who knows what it's like for someone going through homelessness means you're not just a statistic."* Now living independently with his cats, Stuart describes his home as his "forever home." For him, the difference is life-changing:

*"If I hadn't phoned that helpline, I wouldn't be here today. Simon Community literally saved my life. I know it."*



For young people leaving care, our **Housing First for Youth** programme provides a safety net before homelessness can take hold. This year, we supported 29 care-experienced young people, offering not just a guaranteed home but also 24/7 wraparound support. The impact has been clear: better health and wellbeing, stronger relationships and community ties, reduced substance use and a strong 86% tenancy sustainment rate. And the number of young people we supported grew by more than 60% this year.

We also laid the groundwork for a new pathway into our Creating Homes initiative, which will mean young people in the service can move into Simon Community-owned properties from next year.



**Amy's** journey with Simon Community began at 18, when she moved from a hospital where she spent four difficult years into her own home through the Housing First for Youth programme. The transition was daunting, but with 24/7 support from the team, Amy gradually gained confidence, overcame social anxiety, and began engaging in activities she never thought possible.

**"Simon Community helped me so much with my confidence; they took me out to do activities – we did things I never would have done before,"** Amy reflects.

Today, she is planning to move closer to her family and return to college, proud of how far she has come and the independence she has built through Housing First.





# Develop, support and invest in our people

At Simon Community, we know that the strength of our organisation lies in people – the staff who show up every day to support others and the people with lived experience who help us shape and improve what we do. Investing in both is central to our work.



***Meg** has worked with people experiencing homelessness for nearly 20 years, beginning as a Support Worker.*

*Over the years, Meg has held various roles across Simon Community projects and is now the Activities Coordinator at Simon Community's Foyer, a temporary accommodation site for young people in Belfast. She organises workshops and group activities including baking, cooking, football and outings, all to support the young people's wellbeing, build connections and prepare them for the future.*

*"This role was meant to be. When I look around the room and see people enjoying themselves with smiles on their faces, I know my efforts have paid off. Seeing these young people succeed in independent living again is so rewarding.*

*One young man I worked with as a teenager is now in a happy relationship, another works at Queen's University and has five children. The good always outweighs the tough - you are making a difference, and the laughs surpass the tears."*



Feedback from **people with lived experience** continues to show us what needs to change and where we can do better. This year it has helped us improve access to services, adapt our temporary accommodation and refine the support we provide. Earlier in this report we highlighted the changes at Laurel Lodge, Lisburn and the new women's service in South Belfast. Both are examples of how feedback from those we support has directly shaped what we do.

This year, our Housing Solutions team delivered the **Renting Ready** programme to 27 people living in our temporary accommodation services, helping them build the skills and confidence needed to manage a tenancy. Feedback from participants has helped refine the programme, making sure it stays practical and relevant to the challenges people face.

We are committed to continuously evolving our services to ensure people receive the right support at the right time. This year we **conducted surveys across our accommodation and community services** to understand the experiences of the people we support. The results were overwhelmingly positive: in accommodation services, 96% of respondents felt welcomed and supported by staff, and 92% felt their cultural differences were respected. In community services, 97.6% found it easy to access support, felt welcomed, and reported positive relationships with staff.

By continuing to involve the people who use our services in decisions about them, we can ensure that improvements are practical and rooted in real experience.

We are equally committed to supporting and developing our staff. Over the past year, we have developed our **People Plan**, a plan that prioritises recruitment, retention and the development of our organisational culture. Between April 2024 and March 2025, 20 colleagues took on new roles or promotions, demonstrating our commitment to growing talent from within.

Training and professional development has been a priority, ensuring colleagues have the skills and confidence to respond effectively to a wide range of challenges and provide high-quality, compassionate support. This includes **preparing staff to act in life-threatening situations**. Over the past year, staff across our accommodation services have responded to 81 overdoses. Thanks to their quick action and use of naloxone – a life-saving medication that reverses the effects of opioid overdose – lives have been saved. Every one of our frontline workers is trained to use naloxone, enabling them to act immediately in an emergency and hopefully save lives.

Wellbeing of our staff continues to be a major focus. Our first ever **Wellbeing Week** in January 2025 delivered 17 activities across 10 sites and online, with 65 staff taking part. The response was overwhelmingly positive: almost all participants said it encouraged them to prioritise their health and 93% agreed that Simon Community takes positive action on staff wellbeing. Initiatives like the Steps Challenge, which saw a number of colleagues clock up over 4 million steps in just four weeks, also gave staff space to focus on their wellbeing.

This commitment to wellbeing was recognised externally this year. We achieved **Great Place to Work Certification™** in 2024, with 79% of staff saying Simon Community is a great place to work – 25% higher than the UK average. An overwhelming 90% of staff also stated that their work holds special meaning to them, beyond just a job.





We were delighted that our 'Simon Cares' strategy won the **CIPD Award for Best Health and Wellbeing Initiative**, celebrating our organisation-wide focus on staff wellbeing - from wellbeing rooms and laughter workshops to new support pathways.

Staff and people we support were also recognised at both the All-Ireland Chartered Institute of Housing Awards and the CO3 Awards in Belfast.

Finally, a special mention must go to **Stuart Copeland**, who was nominated for *Housing Hero* at the All-Ireland Chartered Institute of Housing Awards. Stuart recently moved from our North Belfast temporary accommodation service into a Creating Homes property and is using his lived experience to support others and champion change.



We already provide extensive support for colleagues with family and caring responsibilities, and this year we again proudly supported **Belfast Pride**, with a strong turnout from both staff and the people we support. Our **Menopause Working Group** is another step in the right direction. By talking openly about menopause and the impact it can have, we reduce stigma and build understanding. This is about fairness and respect - making sure colleagues have what they need to thrive at work and feel fully included as part of our team.

Finally, our Board of Trustees provides vital leadership, setting the direction and shaping the culture of our organisation. This year, we developed a **Board Empowerment Framework** – an important step in strengthening that leadership. The framework ensures our Board has the knowledge, skills, and insight needed to guide the organisation with confidence, clarity, and purpose, enabling them to lead effectively and make a real impact on our mission.

# Building a strong organisation for the future

At Simon Community, we know that delivering high-quality support today must go hand in hand with building a sustainable organisation for tomorrow. This means maintaining robust governance, using resources wisely, embracing innovation and strengthening our voice so we can challenge misconceptions about homelessness and drive meaningful change.

## Sound governance and strong systems

During 2024/25, we successfully completed the fourth year of our five-year Internal Audit Strategy, including a review of HR management. We also advanced our IT and data capacity by appointing a new Managed Service Provider, upgrading our IT infrastructure to future-proof our systems and investing in INFORM, our client management system (CMS). These changes will support smarter decision-making, improve the support we can offer those who need our help and ensure we are equipped for emerging tools such as AI in the years ahead.

## Raising awareness and building support

Established last year, the Growth & Engagement Directorate has continued its work to strengthen partnerships, increase support and raise awareness of homelessness.





A key milestone was the launch of our refreshed brand identity in partnership with Smarts Creative Agency. More than just a new look, the rebrand gave us a stronger, more modern voice that better reflects who we are and what we stand for. This year, the brand has been embedded across every aspect of our work - from digital and social platforms, to frontline materials, billboards, internal systems and organisational tools. It has strengthened how we communicate our purpose, connect with the people we support and engage the public in our work.



This year we also took important steps to strengthen how we connect with supporters and the wider public. Our new Open Door magazine was launched to keep donors updated on the impact of their support, while our Thank You Day in December gave us the chance to recognise and celebrate them. Supporters like Sisters of Mercy who have once again supported our work in Newry through a gift of £8,500.





At the same time, public events helped us raise both funds and awareness. In October, **One Big Sleep Out 2024** brought together 150 participants - twice the number from the previous year - and doubled the income raised. Media partnerships and storytelling on the night extended the reach, highlighting that 1 in 33 people in Northern Ireland were experiencing homelessness at the time. In December, more than 400 people joined us at **Carols at St Anne's Cathedral**, a festive evening of music. Together, these activities helped us engage more people, raise vital funds and strengthen understanding of homelessness across Northern Ireland.





## Partnership Spotlights:

We are hugely grateful to our corporate partners who stand alongside us. Their support and skills continue to help us expand services, prevent homelessness and raise vital awareness. Here are three examples from the past year:

- Now in its second year, our partnership with **Lloyds Banking Group** has contributed over £300,000 to support our work. This funding allowed us to deliver 112 housing clinics for 329 people experiencing homelessness, 40 tenancy deposits and the appointment of a dedicated housing officer within the team.



- **Specsavers** partnered with us by supporting our Creating Homes programme and providing headline sponsorship for our Carols at St Anne's events. As highlighted earlier in this report, they also brought eye and hearing clinics directly into our services - a practical example of how their support goes beyond funding and improves daily life for people experiencing homelessness.



- In December 2024, **Little Wing** restaurants donated £1 from every sale of two special menu items, raising £1,500 to support families over the winter. The campaign was a simple and effective way of raising vital support at Christmas and one we hope to scale up in 2025.





# Looking Ahead to 2025/2026

In 2025/2026, our focus will remain on delivering high-quality services that respond to the evolving needs of people experiencing homelessness. Strengthening quality standards across all our services continues to be a key priority – both in how we support people and how we manage the places they call home.

We will continue to invest in the development and improvement of our accommodation and services, with significant capital projects planned in **Downpatrick** and the refurbishment of **The Foyer in Belfast**. We will also launch a **new women's-only service on Saintfield Road**, providing safe and supportive accommodation while helping to shine a light on the issue of women's homelessness across Northern Ireland.

Our **Creating Homes** programme will continue to scale up, offering more people the chance to move into secure, affordable housing where they can rebuild their lives with stability and dignity. This work will be strengthened through new research, including a project into innovative affordable housing models. We will also launch our **Adverse Childhood Experience & Adult Homelessness** study at Stormont, and ensure young people's voices inform the NIHE Youth Homelessness Action Plan.

Embedding a **trauma-informed approach** remains central to our values – fostering a culture of compassion and respect for everyone we support. We will establish a **Lived Experience Advisory Panel**, ensuring people with firsthand experience of homelessness have a genuine voice in shaping our services and influencing wider change.

To better understand and demonstrate our impact, we will introduce a new **Outcome Monitoring Tool** across all services and use data insights to strengthen delivery and outcomes. Alongside this, we will explore public attitudes to homelessness through a national public perceptions poll and launch a more accessible and informative **new website** – creating an improved digital front door for anyone seeking support.

In Year 2 of our five-year strategy, we will continue to make our services stronger and ensure the people we support have a voice in shaping them. By providing safe homes, practical support, and opportunities to rebuild their lives, we will move step by step towards our goal of ending homelessness in Northern Ireland.

# Structure, Governance and Management

## Legal and Administrative Information

**Simon Community is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The company is a registered charity with the Charity Commission for Northern Ireland, registration number, NIC102724.**

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

**Mr. J O'Neill** (Chair)

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**Mr. C Donaghy**

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**Ms. T McAreavey**

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**Mr. M O'Kane**

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**Ms. A Braden**

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**Ms A McGregor**

---

**Mr D Templeton**

---

**Mr C Fegan**

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**Mr D McAllister**

The Trustees have ultimate legal and financial responsibility for the affairs of Simon Community, although the management of the organisation is delegated to the staff, through the Chief Executive.

The trust deed allows for up to 12 trustees to be appointed. Trustees appointed to the Board of Directors may serve for a maximum of three consecutive fixed terms, and on the expiry of the third fixed term shall not be eligible for re-election.

All Trustees give their time voluntarily and receive no benefits from Simon Community Northern Ireland. New Trustees are recruited to the Board of Directors by identification of skills needed. The recruitment of new Trustees is the responsibility of the Board of Directors who meet at least four times a year as appropriate. Simon Community has an induction programme for new Trustees as part of which they:

- receive a copy of the Trustees' Handbook
- are advised of their legal responsibilities and requirements in regard to the code of conduct and declaration of interests; and
- receive briefings from the Senior Leadership Team on strategic and operational challenges and priorities.

There are three sub-Committees of the Board of Trustees (Strategy & Sustainability, Audit & Risk and Quality Assurance & Improvement). The Committees report on progress of delivering the strategic and operational plans and make recommendations relating to them to the full Board.

The Senior Management Team are:

**Jim Dennison CIHCM**

Chief Executive

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**Kirsten Hewitt**

Director of Homelessness Services

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**Andrea McCooke**

Director of HR & Organisational Development

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**Harriett Roberts**

Director of Growth & Engagement

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**Áine Robinson FCA**

Director of Finance & Business Support

**Secretary**

Ms A McGregor

**Charity number**

NIC102724

**Company number**

NI017466

**Registered office**

17 Bedford Street  
Belfast  
BT2 7GP

**Auditor**

GMcG BELFAST  
Chartered Accountants & Statutory Auditor  
Alfred House  
19 Alfred Street  
Belfast  
BT2 8EQ

**Bankers**

Danske Bank  
Donegall Square West  
Belfast  
BT1 6JS

**Solicitors**

Agnew, Andress, Higgins & Co  
92 High Street  
Belfast  
BT1 2BG

Edwards & Co  
3rd Floor  
Sessia House  
61-67 Donegal Street  
Belfast  
BT1 2QH





# Risk

Simon Community's projects make a significant impact on the families and individuals who access our work, but they are not without risks. We follow robust risk management protocols, with oversight by the Audit & Risk Committee of the Board. The Corporate Risk Register is reviewed monthly by the Senior Management Team to assess departmental risks and key strategic risks are identified and shared for review by the Audit & Risk Committee and the Board on a quarterly basis.

Here's a summary of key risks and measures taken to mitigate them during 2024/2025:

## 1. Workforce Capacity and Retention Risk

- **Risk:** Difficulty attracting and retaining staff.
- **Mitigation:** Competitive pay and benefits review extended night shift rota, wellbeing initiatives, improved induction and probation processes, and the launch of a career pathway and aspiring managers' programme.

## 2. Financial Sustainability Risk

- **Risk:** Insufficient unrestricted income and reliance on statutory funding.
- **Mitigation:** Growth & Engagement strategy, donor and legacy programmes, improved digital engagement, and strong contract management.

## 3. Safeguarding and Safety Risk

- **Risk:** Failure to keep clients, staff, and volunteers safe.
- **Mitigation:** Mandatory safeguarding training, designated safeguarding leads, trauma-informed practice development, and refreshed lone working policies.

## 4. Cybersecurity and IT Infrastructure Risk

- **Risk:** Cyber attack or loss of critical IT systems.
- **Mitigation:** Cyber insurance, multi-factor authentication, regular system updates, penetration testing, and transition to Azure cloud infrastructure.

## 5. Public Perception and Advocacy Risk

- **Risk:** Negative public perceptions of homelessness or Simon Community's work.
- **Mitigation:** Crisis comms training, storytelling strategy, media alerts, and a public perceptions poll.

## 6. Housing and Infrastructure Risk

- **Risk:** Inadequate infrastructure to support client needs.
- **Mitigation:** Expansion of Creating Homes, strategic engagement with NIHE, and identification of new properties for HF4Y.

A number of other risks considered by the Board during the year included failure to protect the data we hold, non-compliance with key legislation and failure to maintain robust governance arrangements.

## Business Continuity Planning

The organisation maintains a Business Continuity Plan to guide response in the event of significant business interruption. An annual test exercise is conducted, with lessons learned feeding into revisions of the plan to ensure it remains fit for purpose.

# Statutory Disclosures

## Remuneration of Key Management Personnel

All staff remuneration is matched to the appropriate grade on Simon Community Northern Ireland's pay scale in advance of employment. Simon Community Northern Ireland had historically used the National Joint Council (NJC) scale for setting pay and remuneration, however, in recent years it has been impossible to continue to match the annual increments agreed by NJC and Simon Community Northern Ireland were either unable to award an annual increment or awarded a lower percentage within available financial resources. Simon Community periodically benchmarks its remuneration of posts against similar roles in the sector and wider labour market. Unless agreed in advance of employment, in exceptional circumstances, staff are appointed at the bottom of the scale with a step up to the next point on 1 April annually and only on completion of a successful probationary period.

## Employee involvement

The charity's policy is to consult its workforce through partnership meetings with trade unions, team meetings and corporate briefings matters likely to affect employees' interests. Communication updates are issued to employees on a regular basis, which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the organisations performance.

## Disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. All reasonable adjustments are made during the recruitment process. In the event of members of staff becoming disabled, every effort is made to ensure reasonable adjustments are made so that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

## Statement of trustees' responsibilities

The trustees, who are also the directors of Simon Community Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' Report and the group financial statements

in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.





# Statutory Disclosures

## Financial review

The financial statements are presented in the standard format required by the Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) and cover the activities of Simon Community Northern Ireland and its subsidiary charity, Simon Community Creating Homes. The Statement of Financial Activities (SOFA) shows the gross income from all sources and the split of activity between restricted and unrestricted funds.

Given the nature and location of the Simon Community Northern Ireland operations, the charity is not significantly exposed to price risk or foreign exchange risk. Regarding liquidity risk, cash flow is actively managed to ensure the company has sufficient available funds for operations and planned expansions. Interest rate risk is not currently relevant in relation to funding requirements. Regarding credit risk, exposure to individual clients is reviewed.

Simon Community Northern Ireland annually reviews its reserves policy and the level of unrestricted reserves. In this context, unrestricted reserves are the total funds freely available to spend on any of the charity's purposes. This definition excludes restricted funds and funds designated for essential future spending, although holding such funds may influence the charity's reserve policy.

The trustees have adopted a risk-based approach to the assessment of the appropriate level of freely available reserves. This approach is based on an understanding of income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates.

The unrestricted reserves balance at 31 March 2025 was £4,494,802 of which £1,690,935 was freely available for the charity's purposes.

Within its unrestricted reserves, the charity has designated funds of £1,798,652 related to capital grants and a cyclical maintenance fund for the upkeep of client accommodation sites as well as designated funds towards capital projects and the purchase of properties to provide a home for clients who are ready to move into their own private rented property.

In 2021 an assessment of the level of free reserves that would be required to:

- maintain a quality service provision during any possible wind-up of the organisation;
- allow the orderly transition of services;
- and pay any financial liabilities,

was calculated at £898k. The board approved the placement of these 'required' reserves in an investment portfolio that could be accessed relatively quickly should a 'doomsday' scenario arise. Following a post year-end review, the board approved an increase in this amount to ensure it reflects the organisation's current and future needs.

## Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

## Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Mr J O'Neill  
Trustee

17 November 2025

# Financial Statements for the year ended 31 March 2025

## Independent Auditors' Report to the Members of Simon Community Northern Ireland

### Opinion

We have audited the financial statements of Simon Community Northern Ireland (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the consolidated statement of financial position, the charity statement of financial position, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these

requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

## Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.



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

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

### **Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect noncompliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/ auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Nigel Moore FCA (Senior Statutory Auditor)  
for and on behalf of GMcG BELFAST**

### Chartered Accountants Statutory Auditor

Chartered Accountants & Statutory  
Auditor  
Alfred House  
19 Alfred Street  
Belfast  
BT2 8EQ

## Consolidated Statement of Financial Activities Including Income and Expenditure Account

For the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	922,443	1,056,569	1,979,012	1,216,785	776,309	1,993,094
Charitable activities	4	6,704,432	6,078,294	12,782,726	5,396,765	5,957,019	11,353,784
Other income	5	257,423	-	257,423	158,076	-	158,076
<b>Total income</b>		<b>7,884,298</b>	<b>7,134,863</b>	<b>15,019,161</b>	<b>6,771,626</b>	<b>6,733,328</b>	<b>13,504,954</b>
<b>Expenditure on:</b>							
Raising funds	6	550,975	-	550,975	449,221	-	449,221
Charitable activities	7	6,910,660	7,143,035	14,053,695	5,843,517	7,529,194	13,372,711
<b>Total expenditure</b>		<b>7,461,635</b>	<b>7,143,035</b>	<b>14,604,670</b>	<b>6,292,738</b>	<b>7,529,194</b>	<b>13,821,932</b>
Net gains on investments	12	44,538	-	44,538	1,006	-	1,006
<b>Net incoming/ (outgoing) resources before transfers</b>		<b>467,201</b>	<b>(8,172)</b>	<b>459,029</b>	<b>479,894</b>	<b>(795,866)</b>	<b>(315,972)</b>
Gross transfers between funds		(348,921)	348,921	-	(330,264)	330,264	-
<b>Net incoming/ (outgoing) resources</b>		<b>118,280</b>	<b>340,749</b>	<b>459,029</b>	<b>149,630</b>	<b>(465,602)</b>	<b>(315,972)</b>
<b>Other recognised gains and losses</b>							
Revaluation of tangible fixed assets		-	-	-	50,584	-	50,584
<b>Net movement in funds</b>		<b>118,280</b>	<b>340,749</b>	<b>459,029</b>	<b>200,214</b>	<b>(465,602)</b>	<b>(265,388)</b>
Fund balances at 1 April 2024		4,376,522	847,002	5,223,524	4,176,308	1,312,604	5,488,912
<b>Fund balances at 31 March 2024</b>		<b>4,494,802</b>	<b>1,187,751</b>	<b>5,682,553</b>	<b>4,376,522</b>	<b>847,002</b>	<b>5,223,524</b>

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

All income and expenditure derive from continuing activities.

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



## Consolidated Statement of Financial Position

As at 31 March 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		3,207,959		2,194,157
Investments	14		943,544		899,006
			4,151,503		3,093,163
<b>Current assets</b>					
Debtors	16	1,146,642		1,130,803	
Investments	15	1,572,363		1,055,663	
Cash at bank and in hand		4,113,272		2,728,145	
		6,832,277		4,914,611	
<b>Creditors: amounts falling due within one year</b>	17	(4,437,990)		(1,894,093)	
Net current assets			2,394,287		3,020,518
<b>Total assets less current liabilities</b>			6,545,790		6,113,681
<b>Creditors: amounts falling due after more than one year</b>	18		(863,237)		(890,157)
<b>Net assets</b>			5,682,553		5,223,524
<b>Income funds</b>					
Restricted funds	21		1,187,751		847,002
Unrestricted funds:					
Designated funds:					
Revaluation reserve		516,862		522,583	
Other designated funds		1,281,790		962,716	
General unrestricted funds	22	1,798,652		1,485,299	
		2,696,150		2,891,223	
			4,494,802		4,376,522
			5,682,553		5,223,524

The financial statements were approved by the Trustees on 17 November 2025

Ms T McAreavey  
Trustee

*Tara McAreavey*

Mr J O'Neill  
Trustee

*J O'Neill*

Company registration number NI017466

## Charity Statement of Financial Position

As at 31 March 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		1,559,315		1,451,234
Investments	14		943,544		899,006
			2,502,859		2,350,240
<b>Current assets</b>					
Debtors	16	1,165,623		1,122,082	
Investments	15	1,572,363		1,055,663	
Cash at bank and in hand		3,908,226		1,990,979	
		6,646,212		4,168,724	
<b>Creditors: amounts falling due within one year</b>	17	(4,343,479)		(1,893,198)	
Net current assets			2,302,733		2,275,526
<b>Total assets less current liabilities</b>			4,805,592		4,625,766
<b>Net assets</b>			4,805,592		4,625,766
<b>Income funds</b>					
Restricted funds	21		276,024		237,159
Unrestricted funds					
Designated funds:					
Revaluation reserve		516,862		522,583	
Other designated funds		1,281,790		962,716	
General unrestricted funds	22	1,798,652		1,485,299	
		2,730,916		2,903,308	
			4,529,568		4,388,607
			4,805,592		4,625,766

The financial statements were approved by the Trustees on 17 November 2025

Ms T McAreavey  
Trustee

*Tara McAreavey*

Mr J O'Neill  
Trustee

*John O'Neill*

Company registration number NI017466

## Consolidated Statement of Cash Flows

For the year ended 31 March 2025

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	31		2,778,237		38,719
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,133,833)		(775,061)	
Purchase of investments		-		(898,000)	
Investment income received		257,423		158,076	
<b>Net cash used in investing activities</b>			(876,410)		(1,514,985)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			1,901,827		(1,476,266)
Cash and cash equivalents at beginning of year			3,783,808		5,260,074
<b>Cash and cash equivalents at end of year</b>			5,685,635		3,783,808
<b>Relating to:</b>					
Cash at bank and in hand			4,113,272		2,728,145
Short term deposits included in current asset investments			1,572,363		1,055,663



## Charity Statement of Cash Flows

For the year ended 31 March 2025

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	31		2,436,142		64,888
<b>Investing activities</b>					
Purchase of tangible fixed assets		(196,026)		(24,891)	
Purchase of investments		-		(898,000)	
Purchase of current asset investments		(516,700)		(1,055,663)	
Investment income received		193,831		144,556	
<b>Net cash used in investing activities</b>			(518,895)		(1,833,998)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			1,917,247		(1,769,110)
Cash and cash equivalents at beginning of year			1,990,979		3,760,089
<b>Cash and cash equivalents at end of year</b>			3,908,226		1,990,979

# Notes to the Financial Statements

For the year ended 31 March 2025

## 1 Accounting policies

### Charity information

Simon Community Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 17 Bedford Street, Belfast, BT2 7GP.

### 1.1 Accounting convention

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include certain investments and financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements consolidate the accounts of Simon Community Northern Ireland and its subsidiary undertaking, Simon Community Creating Homes.

The charity is the sole member of Simon Community Creating Homes, a charitable company registered in Northern Ireland that was incorporated on 13 June 2022.

The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

The income and expenditure account for the year dealt with in the accounts of the charity was net income of £179,826 (2024 - net expenditure of £261,814).

### 1.2 Going concern

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

### 1.3 Charitable funds

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

Designated funds comprise capital grants that have been expended for their restricted purpose and have been transferred to unrestricted funds. Such designated funds are then released to general funds over the related assets useful life.

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

### 1.4 Income

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

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

## 1 Accounting policies (Continued)

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

Donated goods for resale in charity shops are included as income in the period the goods are sold. No amounts are included in the financial statements for services donated by volunteers.

Revenue grants are credited to incoming resources in the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related asset's useful life.

Rental income is recognised evenly over the period to which it relates.

Investment income is included in the Statement of Financial Activities when receivable.

Income for accommodation and support charges is received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Services Trusts for the provision of accommodation to homeless people. This is included in the Statement of Financial Activities when receivable.

### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fundraising costs include the salaries, direct expenditure and overhead costs of staff who promote fundraising, including events and mailings.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities

and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs includes those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

### 1.6 Tangible fixed assets

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

Tangible fixed assets costing more than £1,500 are capitalised and included at purchase cost, together with any incidental costs of acquisition.

Freehold properties are carried at their revalued amounts being fair value at the date of valuation less subsequent depreciation and impairment losses. Revaluations are performed by professional qualified valuers with sufficient regularity to ensure that the carrying amounts do not differ materially from those that would be determined using fair values at the end of each reporting date. Any accumulated depreciation at the date of revaluation is eliminated against the carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Any revaluation increase is transferred to the revaluation reserve. Where a property accumulates a deficit thus exceeding any previous revaluation surpluses, it is recognised as expenditure in the Statement of Financial Activities. Any reversal of such a deficit is recognised in the Statement of Financial Activities as a reduction in expenditure.

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

#### Freehold land and buildings

2% straight line

#### Property improvements

2% straight line/over lease term

#### House equipment

20% & 50% straight line

#### Office equipment

20, 25 & 50% straight line

#### Motor vehicles

20% straight line



## 1 Accounting policies (Continued)

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

### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

### 1.8 Impairment of fixed assets

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

### 1.9 Cash and cash equivalents

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

### 1.10 Financial instruments

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

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

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

### *Basic financial assets*

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

### *Basic financial liabilities*

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

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

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

### *Derecognition of financial liabilities*

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

### 1.11 Employee benefits

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

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

## 1 Accounting policies (Continued)

### 1.12 Retirement benefits

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

## 2 Critical accounting estimates and judgements

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

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

### Critical judgements

#### Property valuations

The charity applies a policy of carrying land and buildings at valuation and professional revaluations are carried out as often as is deemed necessary. Deciding on the frequency of the valuations requires judgement and the valuations involve assumptions and estimation uncertainty regarding market conditions.

Land and buildings were most recently revalued during the year ended 31 March 2024, resulting in a revaluation gain of £51k. Any additions since the date of last valuation are carried at cost.

#### Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on interpretation of the grants and donations received.

### Key sources of estimation uncertainty

#### Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

#### Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

### 3 Donations and legacies

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	813,810	-	813,810	833,709	-	833,709
Legacies receivable	95,813	-	95,813	335,043	-	335,043
Grants	12,820	1,056,569	1,069,389	48,033	776,309	824,342
	922,443	1,056,569	1,979,012	1,216,785	776,309	1,993,094
<b>Grants receivable for core activities</b>						
Northern Ireland Housing Executive	-	341,547	341,547	-	326,378	326,378
Public Health Agency	-	228,137	228,137	-	222,166	222,166
Other Grants	12,820	486,885	499,705	48,033	227,765	275,798
	12,820	1,056,569	1,069,389	48,033	776,309	824,342

### 4 Charitable activities

	Accomm. and support charges 2025 £	Accomm. and support charges 2024 £
Services provided under funding agreement	12,782,726	11,353,784
Analysis by fund		
Unrestricted funds - general	6,704,432	5,396,765
Restricted funds	6,078,294	5,957,019
	12,782,726	11,353,784
<b>Performance related grants</b>		
Supporting People	6,078,294	5,957,019
Accommodation and Community Support Services	5,059,310	4,105,929
Health and Social Care Trust	1,645,122	1,290,836
	12,782,726	11,353,784

### 5 Other income

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Rental income	127,103	90,402
Bank interest	66,728	54,154
Creating Homes income	63,592	13,520
	257,423	158,076



## 6 Raising funds

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
<b>Fundraising and publicity</b>		
Fundraising	343,709	277,497
Support costs	207,266	171,724
Fundraising and publicity	550,975	449,221
	550,975	449,221

## 7 Charitable activities

	Influencing policy & practice 2025 £	Accomm. based support 2025 £	Homelessness Prevention 2025 £	Harm reduction 2025 £	Total 2025 £	Total 2024 £
Staff costs	-	9,010,935	303,941	208,250	9,523,126	8,354,901
Depreciation and impairment	-	120,033	-	-	120,033	108,361
Projects	-	2,504,281	-	-	2,504,281	2,825,216
Supporting People recovery	-	-	-	-	-	314,770
	-	11,635,249	303,941	208,250	12,147,440	11,603,248
Share of support costs (see note 8)	187,268	1,468,283	46,032	31,836	1,733,419	1,608,481
Share of governance costs (see note 8)	-	172,836	-	-	172,836	160,982
	187,268	13,276,368	349,973	240,086	14,053,695	13,372,711
<b>Analysis by fund</b>						
Unrestricted funds - general	187,268	6,703,017	8,426	11,949	6,910,660	5,843,517
Restricted funds	-	6,573,351	341,547	228,137	7,143,035	7,529,194
	187,268	13,276,368	349,973	240,086	14,053,695	13,372,711

## 8 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Homelessness services	251,514	18,230	269,744	239,902	18,730	258,632
Human resources	450,762	9,199	459,961	457,130	9,329	466,459
Finance	449,183	80,758	529,941	405,552	77,128	482,680
Communications	247,501	9,900	257,401	192,140	7,686	199,826
IT	215,510	-	215,510	193,973	-	193,973
Development	99,119	11,013	110,132	97,141	10,793	107,934
Property	150,549	16,057	166,606	140,973	14,994	155,967
Central accommodation and support services	76,547	-	76,547	53,394	-	53,394
Fundraising	-	9,664	9,664	-	7,322	7,322
Audit fees	-	18,015	18,015	-	15,000	15,000
	1,940,685	172,836	2,113,521	1,780,205	160,982	1,941,187
Analysed between Fundraising	207,266	-	207,266	171,724	-	171,724
Charitable activities	1,733,419	172,836	1,906,255	1,608,481	160,982	1,769,463
	1,940,685	172,836	2,113,521	1,780,205	160,982	1,941,187

Governance costs includes payments to the auditors of £7,750 (2024- £6,050) for the audit of the charity financial statements.

## 9 Trustees

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

## 10 Taxation

The Charity is recognised as such by HM Revenue and Customs and is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the Charity's primary objectives, if these profits or surpluses are applied solely for charitable purposes.

## 11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Finance	6	6
SMT	5	5
HROD	7	8
Property	6	6
Executive Support	1	2
ICT	4	3
Communications	4	2
Income Generation	7	5
Homelessness Services	283	274
	323	311
<b>Employment costs</b>	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	8,529,100	7,530,053
Social security costs	754,678	609,257
Other pension costs	239,348	215,591
	9,523,126	8,354,901

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	-	2
£70,001 - £80,000	4	-
£80,001 - £90,000	-	2
£90,001 - £100,000	1	-

## 12 Net gains/(losses) on investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Gain from revaluation of investments	44,538	1,006



## 13 Tangible fixed assets

Group	Freehold land and buildings £	Property improvements £	House equipment £	Office equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>						
At 1 April 2024	2,005,971	141,889	319,989	261,257	6,000	2,735,106
Additions	859,501	-	169,393	104,939	-	1,133,833
Disposals	-	(37,952)	-	-	-	(37,952)
At 31 March 2025	2,865,472	103,937	489,382	366,196	6,000	3,830,987
<b>Depreciation and impairment</b>						
At 1 April 2024	18,547	90,259	175,929	250,212	6,000	540,947
Depreciation charged in the year	44,769	4,187	63,073	8,004	-	120,033
Eliminated in respect of disposals	-	(37,952)	-	-	-	(37,952)
At 31 March 2025	63,316	56,494	239,002	258,216	6,000	623,028
<b>Carrying amount</b>						
At 31 March 2025	2,802,156	47,443	250,380	107,980	-	3,207,959
At 31 March 2024	1,987,423	51,630	144,059	11,045	-	2,194,157

Charity	Freehold land and buildings £	Property improvements £	House equipment £	Office equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>						
At 1 April 2024	1,292,458	141,889	283,331	261,257	6,000	1,984,935
Additions	-	-	91,087	104,939	-	196,026
Disposals	-	(37,952)	-	-	-	(37,952)
At 31 March 2025	1,292,458	103,937	374,418	366,196	6,000	2,143,009
<b>Depreciation and impairment</b>						
At 1 April 2024	12,791	90,259	174,438	250,212	6,000	533,700
Depreciation charged in the year	25,849	4,187	49,906	8,004	-	87,946
Eliminated in respect of disposals	-	(37,952)	-	-	-	(37,952)
At 31 March 2025	38,640	56,494	224,344	258,216	6,000	583,694
<b>Carrying amount</b>						
At 31 March 2024	1,253,818	47,443	150,074	107,980	-	1,559,315
At 31 March 2023	1,279,667	51,630	108,893	11,045	-	1,451,235

### 13 Tangible fixed assets (Continued)

Land and buildings were revalued in January 2024 by independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties. Additions since the date of last valuation are carried at cost.

#### Group

Freehold land and buildings with a carrying amount of £2,077,312 have been pledged to secure borrowings of the group.

As 31 March 2025, has the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £2,285,294.

#### Charity

Freehold land and buildings with a carrying amount of £528,974 have been pledged to secure borrowings of the group.

At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £736,956.

The revaluation surplus is carried within the revaluation reserve, which is part of the charity' and groups unrestricted funds.

### 14 Fixed asset investments

Group and charity	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2024	899,006
Valuation changes	44,538
At 31 March 2025	943,544
<b>Carrying amount</b>	
At 31 March 2025	943,544
At 31 March 2024	899,006

### 15 Current asset investments

	2025 £	2024 £
Unlisted investments	1,572,363	1,055,663

## 16 Debtors: amounts falling due within one year

	2025 £	2024 £
<b>Group</b>		
Trade debtors	753,142	572,792
Other debtors	115,632	247,375
Prepayments and accrued income	277,868	310,636
	1,146,642	1,130,803
<b>Charity</b>		
Trade debtors	746,595	572,147
Amounts owed by subsidiary undertakings	27,011	-
Other debtors	115,632	239,299
Prepayments and accrued income	276,385	310,636
	1,165,623	1,122,082

## 17 Creditors: amounts falling due within one year

	2025 £	2024 £
<b>Group</b>		
Borrowings	71,429	-
Other taxation and social security	362,014	209,923
Deferred income	20,000	20,000
Trade creditors	998,552	741,604
Other creditors	2,026,410	3,086
Accruals and deferred income	959,585	919,480
	4,437,990	1,894,093
<b>Charity</b>		
Other taxation and social security	362,014	209,923
Deferred income	20,000	20,000
Trade creditors	991,531	741,604
Amounts owed to subsidiary undertakings	-	537
Other creditors	2,026,410	3,086
Accruals and deferred income	943,524	918,048
	4,343,479	1,893,198

## 17 Creditors: amounts falling due within one year (Continued)

At 31 March 2025, other creditors includes £2,000,000 held by Simon Community NI on behalf of Simon Community Creating Homes. The amount was received from the Department for Communities and is held in a dedicated interest-bearing deposit account. Following the year end, £800,000 of the funds have been transferred to Simon Community

Creating Homes and formalised under the terms of a loan agreement that was signed after the year end. The remainder will be transferred in due course and is subject to approval of an annual business plan by the Department. The funds may not be expended, charged, or transferred except in accordance with the terms of the agreement.



## 18 Creditors: amounts falling due after more than one year

	2025 £	2024 £
<b>Group</b>		
Borrowings	863,237	890,157

## 19 Loans and overdrafts

	2025 £	2024 £
<b>Group</b>		
Other loans	934,666	890,157
Payable within one year	71,429	-
Payable after one year	863,237	890,157
Amounts included above which fall due after five years: Payable by instalments	609,955	636,876

The long-term loans are secured by fixed charges over specific properties of the group and a floating charge in respect of all the assets of Simon Community Creating Homes.

In accordance with FRS 102 the loan has been recognised at the net present value of the future repayments at a notional interest rate charge of 5%.

## 20 Retirement benefit schemes

### Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £239,348 (2024 - £215,591).

Contributions totalling £54,812 (2024 - £41,424) were payable to the fund at the balance sheet date.

## 21 Restricted funds

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

	Movement in funds				Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£	£
<b>Group</b>									
Homeless prevention	-	326,378	(397,404)	71,026	-	341,547	(341,547)	-	-
Accommodation and support	314,770	5,957,019	(6,531,027)	259,238	-	6,078,294	(6,080,823)	2,529	-
Harm reduction	-	222,166	(209,785)	-	12,381	228,137	(228,137)	-	12,381
Other grants	345,603	227,766	(348,591)	-	224,778	486,885	(448,020)	-	263,643
Creating Homes	652,231	-	(42,388)	-	609,843	-	(44,508)	346,392	911,727
	1,312,604	6,733,329	(7,529,195)	330,264	847,002	7,134,863	(7,143,035)	348,921	1,187,751
<b>Charity</b>									
Homeless prevention	-	326,378	(397,404)	71,026	-	341,547	(341,547)	-	-
Accommodation and support	314,770	5,957,019	(6,531,027)	259,238	-	6,078,294	(6,080,823)	2,529	-
Harm reduction	-	222,166	(209,785)	-	12,381	228,137	(228,137)	-	12,381
Other grants	345,603	227,766	(348,591)	-	224,778	486,885	(448,020)	-	263,643
	660,373	6,733,329	(7,486,807)	330,264	237,159	7,134,863	(7,098,527)	2,529	276,024

See note 24 for explanatory notes to the funds.

## 22 Designated funds

The income funds of the group and charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds					
	Balance at 1 April 2023	Incoming resources	Resources expended	Revaluations, gains and losses	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 31 March 2025
	£	£	£	£	£	£	£	£	£	£
Capital grant	164,675	-	(17,022)	-	147,653	-	(17,022)	-	-	130,631
Cyclical maintenance fund	1,610	59,800	(13,739)	-	47,671	59,800	(18,312)	-	-	89,159
Revaluation reserve	471,999	-	-	50,584	522,583	-	-	-	(5,721)	516,862
Capital projects	400,000	-	-	-	400,000	-	-	(400,000)	-	-
Creating homes	229,953	174,097	(36,658)	-	367,392	-	-	(326,392)	-	41,000
Property development	-	-	-	-	-	-	-	162,000	-	162,000
Lloyds	-	-	-	-	-	-	-	31,000	-	31,000
Sustainability fund	-	-	-	-	-	-	-	828,000	-	828,000
	1,268,237	233,897	(67,419)	50,584	1,485,299	59,800	(35,334)	294,608	(5,721)	1,798,652

See note 24 for explanatory notes to the funds.

## 23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Group</b>						
Fund balances at 31 March 2025 are represented by:						
Tangible assets	1,652,708	1,555,251	3,207,959	1,451,234	742,923	2,194,157
Investments	943,544	-	943,544	899,006	-	899,006
Current assets/(liabilities)	1,898,550	495,737	2,394,287	2,026,282	994,236	3,020,518
Long term liabilities	-	(863,237)	(863,237)	-	(890,157)	(890,157)
	4,494,802	1,187,751	5,682,553	4,376,522	847,002	5,223,524
<b>Charity</b>						
Fund balances at 31 March 2025 are represented by:						
Tangible assets	1,559,315	-	1,559,315	1,451,234	-	1,451,234
Investments	943,544	-	943,544	899,006	-	899,006
Current assets/(liabilities)	2,026,709	276,024	2,302,733	2,038,367	237,159	2,275,526
	4,529,568	276,024	4,805,592	4,388,607	237,159	4,625,766





## 24 Explanatory note to the funds

### Unrestricted funds

#### Designated funds

Grants received to fund capital expenditure are transferred to unrestricted funds from restricted funds when the expenditure is made and then released from designated to general funds over the related assets' useful life.

Capital projects relates to funds that had been designated towards future development in the Downpatrick area. During the year, the designated fund previously set aside was no longer required for this purpose and have been redesignated.

Creating homes relates to funds that have been designated for the purchase of properties to house clients who are tenancy ready to move from supported living into their own private rented property.

Property development relates to funds that have been designated towards future development of 259 Antrim Rd.

Lloyds relates to funds that have been designated to advance sustainable housing solutions for those experiencing homelessness.

Sustainability fund relates to funds that have been designated to support the organisation's commitment to paying staff remuneration that supports recruitment, retention and staff wellbeing.

### Restricted funds

#### Homeless prevention

This programme:

- Involves creating local community homeless task group and working with existing youth and community groups to develop homelessness prevention strategies
- Works in response to local need and finds solutions to addressing homelessness locally

- Promotes awareness and educates local service providers such as teachers on homelessness issues
- Promotes holistic support of those more vulnerable people in our communities through partnership working with local communities and agencies.

#### Accommodation and support

Received from the Northern Ireland Housing Executive and Northern Ireland Health and Social Care Trusts for the provision of accommodation and housing related support services.

#### Harm reduction

This service aims to assist homeless substance abusers to reduce the harm associated with drug and/or alcohol abuse while they are living in a Simon Community Northern Ireland project as well as continuing that support when they move back into the community. It is funded by the Public Health Agency.

#### Other grants

Other grants and donations which support the work of the Charity in both accommodation and community-based support.

#### Creating Homes

This represents funds held by the subsidiary charity, Simon Community Creating Homes.

#### Transfers

Transfers have been made from general funds to cover deficits incurred in restricted funds. In addition, a donation of funds from the parent charity to the subsidiary charity has been recorded as a transfer from general funds to restricted funds in the group accounts.

## 25 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the charity fails to comply with the terms of the Letter of Offer.

## 26 Operating lease commitments

At the reporting end date the group and charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	2,193	26,928
Between two and five years	5,382	-
	7,575	26,928

## 27 Contingent assets

During a prior year the charity became aware that it had entitlement to a legacy. Part of the legacy has been received and recognised within income for the current and prior year. The amount of the charity's remaining entitlement to the legacy is uncertain but is currently estimated to be around £514k. The final amount is dependent on the realised value of the assets held in the donor's estate and, as such, has not been recognised in these financial statements.

## 28 Events after the reporting date

Following the year end Simon Community Northern Ireland transferred ownership of eight properties, with a combined carrying value of £688,435, to Simon Community Creating Homes by way of a gift. This transaction will be reflected in the next set of financial statements for both entities. There is no impact on the consolidated financial position.

## 29 Related party transactions

### Remuneration of key management personnel

The charity considers its key management personnel comprise the Chief Executive, the Director of Homelessness Services, the Director of Finance and Business Support, the Director of HR and Organisational Development and the Director of Growth and Engagement. The total remuneration for key management personnel is as follows:

	2025 £	2024 £
Aggregate compensation	395,891	336,896

The charity was under the control of the Board of Directors throughout the current and previous period. There are no material related party transactions or balances during either year or at either year end such as are required to be disclosed.

## 30 Subsidiaries

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
Simon Community Creating Homes	Northern Ireland	Charitable	Membership	100.00

## 31 Cash generated from operations

	2025 £	2024 £
<b>Group</b>		
Surplus for the year	459,029	(315,972)
Adjustments for:		
Investment income recognised in statement of financial activities	(257,423)	(158,076)
Fair value gains and losses on investments	(44,538)	(1,006)
Depreciation and impairment of tangible fixed assets	120,033	108,361
Movements in working capital:		
(Increase) in debtors	(15,840)	(233,838)
Increase in creditors	2,516,976	639,250
<b>Cash generated from operations</b>	<b>2,778,237</b>	<b>38,719</b>
<b>Charity</b>		
Surplus for the year	179,826	(261,814)
Adjustments for:		
Investment income recognised in statement of financial activities	(193,831)	(144,556)
Fair value gains and losses on investments	(44,538)	(1,006)
Depreciation and impairment of tangible fixed assets	87,946	101,113
Movements in working capital:		
(Increase) in debtors	(43,542)	(225,116)
Increase in creditors	2,450,281	596,267
<b>Cash generated from operations</b>	<b>2,436,142</b>	<b>64,888</b>

## 32 Analysis of changes in net funds

	At 1 April 2024 £	Cash flows £	Non-cash movements £	At 31 March 2025 £
<b>Group</b>				
Cash at bank and in hand	2,728,145	1,385,127	-	4,113,272
Cash equivalents	1,055,663	516,700	-	1,572,363
	3,783,808	1,901,827	-	5,685,635
Loans falling due within one year	-	-	(71,429)	(71,429)
Loans falling due after more than one year	(890,157)	-	26,920	(863,237)
	2,893,651	1,901,827	(44,509)	4,750,969

### Charity

The charity had no material debt during the year.







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