

**Charity registration number NIC102724**

**Company registration number NI017466 (Northern Ireland)**

**SIMON COMMUNITY NORTHERN IRELAND**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# SIMON COMMUNITY NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr I O'Doherty Ms T Brennan Mr C Donaghy Mr A Freeburn Mr J Johnston Mr R Morton Mr M O'Kane Mr J O'Neill Ms A Braden	(Appointed 15 November 2021)
<b>Secretary</b>	Mr J Johnston	
<b>Charity number</b>	NIC102724	
<b>Company number</b>	NI017466	
<b>Principal address</b>	4th Floor Arthur Place 24-26 Arthur Street Belfast BT1 4GF	
<b>Registered office</b>	4th Floor Arthur Place 24-26 Arthur Street Belfast BT1 4GF	
<b>Auditor</b>	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS	
<b>Solicitors</b>	Agnew, Andress, Higgins & Co 92 High Street Belfast BT1 2BG  Worthingtons 24-38 Gordon Street Belfast BT1 2LG	

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# SIMON COMMUNITY NORTHERN IRELAND

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# SIMON COMMUNITY NORTHERN IRELAND

## CHAIRMAN'S STATEMENT

### FOR THE YEAR ENDED 31 MARCH 2022

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This trustee's report marks the end of yet another eventful year for our charity - as we continued in our efforts to manage and contain the effects of Covid while also beginning to emerge from the grips of the worst of the pandemic. I am proud that Simon Community NI continued to navigate through this uncertainty while simultaneously delivering on strategic objectives as set out in the five-year plan.

Making the charity Future Fit was the focus of work in 2021-2022, which also marked our 50th Anniversary.

Despite international economic uncertainties and lack of investment in social housing, our homelessness services team drove continuous improvements to see the charity in a stronger position to tackle the continually evolving face of homelessness in NI. The amalgamation of three homelessness prevention services saw the creation of our new Homelessness Solutions Team - a service that partners with the Housing Executive and the wider sector to reduce (a) the likelihood of someone experiencing homelessness or (b) the length of time someone stays in emergency or temporary accommodation. We saw major developments in our wraparound services that play a large part in tackling root causes of homelessness.

The launch of our new Play and Learning programme for children at our family accommodation project and a Women's Advocacy service for females staying at our Belfast adult accommodation projects will undoubtedly have long term positive outcomes for some of the most marginalised in our society and in the homelessness sector.

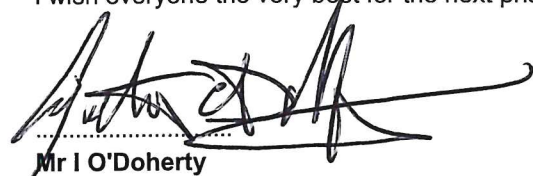
Perhaps the biggest advancement during this time was the launch of the charity's ambitious Creating Homes project which aims to purchase and/or manage 50 private rental homes for clients ready to live independently but who are unlikely to ever receive a social home. To date the charity is already due to purchase an eighth property. These developments highlight the charity's understanding and effective response to real-time and future homelessness. I look forward to seeing how they flourish in the coming months and years to offer much needed accommodation for those most in need.

We have seen the charity's continued commitment to staff recruitment, retention and development. New roles have been created as the organisation continues to develop. Large scale recruitment drives and a focus on team wellbeing have all seen the workforce grow and develop. As part of Future Fit, a new Research and Development role was created to ensure that decisions on homelessness provision are research led and evidence based. In the first year, this role culminated with a report launch at Stormont in partnership with Ulster University and supported by Nationwide Building Society. The findings revealed that 'hidden homelessness' could now be affecting more than 110,000 people locally.

This annual report marks the end of my term as chair. It has been a real personal privilege to have served in this role. In this time, I have seen the organisation mature and grow to develop into a highly professional and well managed homelessness solutions provider. I have been continually inspired by the passion and determination of the Chief Executive, commitment of the Senior Management Team, fellow Board members and every single member of staff. Our extensive vital support network of fund raisers and volunteers is never forgotten and hugely welcome.

The incredible resilience and determination of the entire workforce is driven by one selfless mission - to end homelessness for people who need our help.

I wish everyone the very best for the next phase of this amazing charity's success.



Mr I O'Doherty

Chairman

Dated: 14-11-22

# SIMON COMMUNITY NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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### Chief Executive Introduction

Trustee reports are about what has happened and has been delivered and, in the coming pages, this is laid out in detail. However, as they usually focus on the positive achievements of a charity, it would be amiss of me to omit my belief that the financial year 2021-2022 was more difficult for Simon Community NI and the sector than its predecessor.

While the previous year was filled with reactive adrenalin, it must be remembered that at one stage no one was living on the streets, investment was being strategically invested into homelessness services without the constraints of bureaucracy, and a level of partnership working never before seen was successfully rolled out across Northern Ireland. However, fast forward only a few months and - as Covid-19 began to be managed and society returned to a form of normality - we began to see a sharp rise in homelessness, more and more people and families being added to a burgeoning social housing waiting list, the return to silo working in an already underfunded homelessness sector, and the collapse of the Stormont Assembly at the same time as an emerging cost-of-living crisis. For Simon Community, this meant that we found it difficult to recruit at a time when our staff were exhausted. It has seen operational costs begin to spiral at a time when our volunteer and fundraising avenues were restricted. To add to those strains, funding returned to pre-Covid 19 levels which were already so stretched that several homelessness support providers began to wonder if services would continue to be sustainable.

As the charity's Chief Executive, while I am continually made aware of the issues facing the charity and wider sector, I'm also privileged to know the difference that individuals, businesses and groups make. That is why I focus my foreword in the Trustee's report on thanking the unsung heroes who keep our organisational functional and providing life-changing, and often life-saving, support to those who need us most.

Firstly, without our dedicated staff and commitment from volunteers, we would simply be unable to deliver homelessness services to the thousands of adults, young people and families who rely on our support. Secondly, it is because of a generosity of our supporters who take part in our events, give donations, champion our charity in their communities and workplaces that we have been able to grow our services and end homelessness for countless individuals. And thirdly, thank you to our clients who trust us to support them at a time when they are at their most vulnerable. From sharing your stories and taking part in promotional initiatives, you help grow awareness on homelessness and play a part in delivering on **our vision of a society where everyone has a home.**

From a handful of volunteers delivering soup to rough sleepers on the streets of Belfast, Simon Community NI has come a long way since it was established in 1971. As I write this, I'm proud to say that Simon Community has continued to grow, has played a key role in bringing about long-term changes to homelessness provision in Northern Ireland and shown innovation at a time when many would have advised us to slow down our work.

As we round off the final year in our Strategic Plan and create a blueprint for the next five years, I'm confident that our charity is Future Fit to respond to the changing needs of homelessness in NI.

**Mr J Dennison**  
Chief Executive

## **SIMON COMMUNITY NORTHERN IRELAND**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their report and financial statements for the year ended 31 March 2022.

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

#### **Objectives and activities**

Simon Community Northern Ireland was established in 1971 to provide relief of poverty, suffering and distress and to establish, within Northern Ireland, houses and residential accommodation to give shelter and care for people who are homeless being in necessitous circumstances.

The principal activity of Simon Community Northern Ireland is to strengthen communities by leading the way in addressing homelessness. This is achieved through the provision of support services that aim to prevent homelessness, respond to the crisis of homelessness, respond to causes of homelessness (addictions, mental health conditions), and support individuals and families – all with the aim of moving individuals out of homelessness to sustained tenancies.

The Charities (Northern Ireland) Act 2008 requires organisations to meet two criteria i.e. 'Charitable Purposes' and 'Public Benefit'. In relation to 'Charitable Purposes', the Memorandum of Association of Simon Community Northern Ireland states that the organisation meets two of the charitable purposes as set out in the Act i.e. 'the prevention or relief of poverty' and 'the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage (including relief given by the provision of accommodation or care)'.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. An examination of the Act and the Charity Commission for Northern Ireland's draft guidance on the public benefit test indicates that Simon Community Northern Ireland meets the public benefit test, as the organisation provides services, which can be accessed by members of the public who are in need of such services.

Simon Community Northern Ireland seeks to end homelessness in Northern Ireland. The charity actively responds to the needs of homeless people through initiatives aimed at prevention, provision and progression to independent living.

#### **Equal Opportunities**

It is Simon Community Northern Ireland's policy to provide employment equality to all, irrespective of:

- Gender, including gender identity
- Marital or civil partnership status
- Having or not having dependents
- Religious belief or political opinion
- Race (including colour, nationality, ethnic or national origins, being an Irish Traveller)
- Disability
- Sexual orientation
- Age

Simon Community Northern Ireland is opposed to all forms of unlawful and unfair discrimination. All full time and part time employees, Board Members, volunteers, students and job applicants (actual or potential) will be treated fairly and selection for employment, promotion, training or any other benefit will be on the basis of aptitude and ability only.

## **SIMON COMMUNITY NORTHERN IRELAND**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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Simon Community Northern Ireland recognises that the provision of equal opportunities in the workplace is not only good management practice; it also makes sound business sense. This policy will help all those who work for us to develop their full potential and the talents and resources of the workforce will be utilised fully to maximise our efficiency.

#### **Strategic Plan 2018-2023**

The Strategic Plan for 2018-2023 was approved by the Board of Directors in a previous reporting period in December 2017.

**Vision:** A society where everyone has a home.

**Mission:** To end homelessness for people who need our help.

**Values:** Non-judgmental; caring; respectful; professional; collaborative; compassionate; creative; and innovative.

**Strategic Priority 1:** To prevent homelessness.

**Strategic Priority 2:** To provide the right support at the right time for those who become homeless.

**Strategic Priority 3:** To offer options and solutions to end homelessness.

**Strategic Priority 4:** To develop, support and invest in our staff and volunteers.

**Strategic Priority 5:** To develop existing and new ways of generating additional income.

**Strategic Priority 6:** To ensure good governance of the organisation.

On 24 February 2020, the Board met to discuss the Operational Priorities for 2020-2021. These fall under three main categories; People, Sustainability and Influencing.

**People** includes our clients, staff and volunteers.

**Sustainability** is to grow our income, remodelling and reconfiguring services and to explore budget efficiencies and consider the longer-term viability of services.

**Influencing** ministers and political parties and the departments of Communities, Health, Justice and Finance, as well as the NIHE and media.

#### **The Board were asked to consider the following in 2020/2021:**

- The implementation of an enhanced model of client support;
- Recommendations in relation to staff pay and benefits;
- Further property acquisition;
- Budget reduction measures;
- Possible social enterprise; and
- Policy positions.

#### **Strategic report**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

## SIMON COMMUNITY NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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#### Achievements and performance

## *some key achievements*

**1,136**  
clients supported

**36 families** including  
**60 children** supported

**50 % of staff**  
been with the charity  
**5 + years**

**791**  
**NEW CLIENTS**

**983**  
**ADULT WELLBEING  
PRACTITIONER**  
sessions delivered

**113 VOLUNTEERS**  
took part in a range of roles  
to support our work

**35 shelter  
& support** services

**327**  
**ADULTS & FAMILIES**  
moved on to their own home



SIMON COMMUNITY NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2022

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*2021 - 2022*

**CREATING  
H O M E S  
INITIATIVE  
LAUNCHED**

**£800,000** overall fundraised

**464**

warm beds provided each night

**3 AWARD  
recognitions**

**121 PEOPLE HELPED TO ACCESS HOMES**  
in private rental sector through assistance with deposits

**330**

clients supported via drug &  
alcohol outreach

**67**

**CLIENT LIVES SAVED**  
in overdose scenarios

## **SIMON COMMUNITY NORTHERN IRELAND**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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During 2021-2022, the charity successfully supported up to 636 people daily across 464 beds in 20 accommodation projects and 13 floating and outreach support services.

Our ability to respond to both homelessness and Covid-19 lies in the range of services that the charity delivered throughout the year, specialist services such as:

- 20 x accommodation projects for adults, young people, and families.
- The purchase of 7 Simon Community properties to create accessible and affordable homes for individuals and families.
- 2 x community floating support teams providing practical advice and help to 90 vulnerable people within their own homes and the community.
- 2 x Housing First for Youth services delivering 24/7 support to young people in their own homes.
- 1 x Housing Solutions Team partnering with Housing Executive housing advisors, external organisations and Simon Community accommodation projects to reduce the likelihood of rough sleeping, or the length of stay an individual experiences within an accommodation project.
- 1 x 24/7 freephone support line for people at risk of becoming homeless.
- 1 x drugs and alcohol outreach team offering support in the Southern Eastern Trust for people who use drugs and alcohol.
- 1 x health and wellbeing practitioner team delivering support to those with mental health and/or addiction issues.
- 1 x Tenancy Deposit Service, part of our Housing Solutions team, supporting clients aged 18+ who are unlikely to receive an immediate housing offer within their preferred location.
- 1 x Women's Advocacy Project working with females across our Belfast accommodation projects to provide individual and group advocacy support to women experiencing homelessness.
- 1 x Transition Project partnering with the Belfast Trust to support young people under the age of 18 seeking asylum and refuge.
- 1 x Move On Coach project supporting clients in the first few months of living independently and reducing the likelihood of re-entering the cycle of homelessness.
- 1 x children's Play and Learning Coordinator committed to supporting the ongoing development of children staying at our family accommodation project.

#### **Strategic Achievements**

2021-2022 was a year of evolving change as the charity tentatively operated in an environment that straddled Covid-19 response and re-entry into a pre-pandemic normality. Continuing to deliver on the organisation's Strategic Priorities as set out in our ambitious Strategic Plan 2018-2023, we acknowledged our 50<sup>th</sup> Anniversary with a range of achievements, announcements, and actions that ensured the topic of homelessness, and the importance of a safe home, was not overlooked as society began the process of returning to a form of normality.

## SIMON COMMUNITY NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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#### Strategic Priority 1: To prevent homelessness



*Image 1: Claire Wilson (Deputy Regional Director at Nationwide NI) with Jim Dennison (Chief Executive at Simon Community NI) and Professor Ann-Marie Gray (Ulster University) at the launch of Hidden Homelessness Report, March 2022.*

Ensuring that the charity was positioned to handle the demands of current and future homelessness, in 2021 a *Future Fit* review of the organisation was carried out to establish Simon Community's capacity to deliver on the second half of its 2018-2023 strategic plan and on the projected impact that Covid-19 might have on homelessness across Northern Ireland. Delivering a refocus of resources at a senior level and an organisational design that included a relocation to a new Central Office, *Future Fit* was launched in April 2021 and provided new opportunities in areas of flexibility, innovation, and high performance.

One key outcome of this initiative was the creation of a Housing Solutions team, which amalgamated the charity's existing Housing Options Team, Homeless Support Line and Tenancy Deposit Service while growing with the addition of a new Move-On Coach service. Partnering with housing advisers from the Housing Executive, external organisations, and Simon Community's own accommodation projects, the Team's focus was to reduce the likelihood of rough sleeping, or the length of stay an individual experiences within an accommodation project. In the year, the Team have delivered 70 housing clinics, supported 16 individuals into alternative placements outside of a Simon accommodation project, prevented a further 202 clients from losing their tenancy and provided almost £60,000 in rental deposits to help 121 people access homes in the private rented sector. In addition, a further 10 clients were supported to adjust to living in their private tenancy thanks to 15 Move on Coach volunteers charged with reducing the risk of someone re-entering the homelessness cycle. Meanwhile, our two Floating Support community service teams worked with 90 clients throughout the year, 64% of whom presented with mental health issues.

As part of *Future Fit*, homelessness research and longer-term actions became a major strategic focus for Simon Community which saw the creation of a new post, our Head of Research & Development. Under this new element of our work, we began a more strategic approach to the commissioning and delivery of research, an ongoing appraisal of homelessness trends and gaps in service provision and a more disciplined consideration of the development of new services. In March 2022, we launched a new report [Click here](#) in partnership with Ulster University, supported by Nationwide Building Society, that revealed 'hidden homelessness' could be affecting more than 110,000 people in Northern Ireland. Launched on 1 March 2022 at Parliament Building, Stormont, the report was sponsored by the All-Party Group on Homelessness and brought together representatives from colleagues in health, housing, homeless service provision, justice and cross-party representation from our MLAs.

## SIMON COMMUNITY NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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**Strategic Priority 2: To provide the right support at the right time for those who become homeless**



*Image 2: Women's Advocacy Group: Maureen Wilson, Arlene Irvine and Aisling Quinn*

For those who were already, or became, homeless during 2021-2022, our range of specialist temporary accommodation services were available to provide a bed and vital support to over 1,136 adults, young people, and families. During the year, our accommodation projects across Northern Ireland operated at 97% occupancy rate with 62% of clients aged only 16-35 years.

Making a person's journey into and out of homelessness as comfortable and dignified as possible, we were able to provide 200 Welcome Packs filled with food and personal hygiene items for individuals arriving at projects with nothing. Through the expertise of accommodation support staff and the continual promotion of independent living skills and social activities, 168 adults and 10 families in the year were supported out of homelessness and into their own social housing property or private rental accommodation. In addition, 149 adults moved out of homelessness by receiving the support needed to reconnect with family. We invested resources into providing our staff with Life Saving training and Naloxone administration. This has proven a necessary skill within our accommodation projects and helped save lives on 67 occasions in overdose scenarios.

Four key actions were delivered in the year to see the charity capable of responding to immediate and future homelessness need.

In August 2021, the charity launched a new Play and Learning service, made possible by Children in Need funding, to support the emotional and educational development of 40 children at the charity's family accommodation project. Meanwhile, in November 2021, a three-year Women's Advocacy project, kindly supported by Nationwide, was launched with the purpose of working with 50 clients over three years across seven of the charity's Belfast projects to provide individual and group advocacy support to women experiencing homelessness.

In December 2021, the charity in partnership with LandAid and Choice Housing unveiled a £150,000 renovation project at our Young People's service in Belfast, that included an extension to provide a communal area, refurbished kitchen and open plan lounge fully equipped with a workstation and IT equipment. Providing a more welcoming space, the project allows young people at the project to engage and communicate with each other whilst facilitating more workshops and skill development opportunities.

In January 2022, the charity launched a 50<sup>th</sup> Anniversary recruitment campaign to reposition the charity as an employer of choice to attract the right people to deliver support to clients experiencing homelessness. Through press, outdoor advertising and digital media, the charity was able to attract almost 100 new staff colleagues to assist with the delivery of services and the roll out of the *Future Fit* activity.



## SIMON COMMUNITY NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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#### Strategic Priority 3: To offer options and solutions to end homelessness



*Image 3: Jim Dennison (Chief Executive at Simon Community), Communities Minister, Deirdre Hargey and Kirsten Hewitt, (Director of Homelessness Services at Simon Community) at the launch of Simon Community's 50<sup>th</sup> Anniversary and Creating Homes project, October 2021.*

With the knowledge that Covid-19 impacted society's mental health, the charity continued with its work in addiction and mental health support. Funded by the PHA and operating across the South Eastern Health and Social Care Trust Area, in both temporary accommodation and community settings, the charity's Drug & Alcohol Low Threshold Service continued to provide free and confidential support and advice in areas of tenancy sustainment, substance use, maintaining employment and isolation/depression for 330 people aged 18+ years. Running alongside this service, our Wellbeing Practitioner team successfully delivered on a first full year of providing support across our adult accommodation projects. The service is delivered thanks to £500,000 received from the National Lottery Community Fund NI, with the team delivering 983 health and wellbeing sessions to 331 clients. Of those who completed the Wellbeing Measurement Tool upon exiting the service, 75% recorded that the service had a positive meaningful change in their wellbeing.

Planning for the future direction of travel for the Housing Executive's housing strategy, and with the awareness of clients remaining for longer in temporary accommodation due to unsuitable accommodation or lack of properties, we launched our Creating Homes programme in October 2021 as part of a wider 50<sup>th</sup> Anniversary project. Supported by 38 MLAs during the launch at Stormont, the initiative will see the charity buy, as well as manage, 50 homes for clients. To aid the programme delivery, we recruited an Assets Development Manager and a Maintenance Repair Technician to support the existing Property Team in providing quality services for clients.

## SIMON COMMUNITY NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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#### Strategic Priority 4: To develop, support and invest in our staff and volunteers



*Image 4: Simon Community's Lodge Road staff area*

Throughout the year, our Human Resource & Operational Development directorate refocused its activity to better understand and respond to employee health and wellbeing, especially in response to the impact of Covid-19 on the workforce who were frontline during the pandemic.

With current difficulties in accessing GPs, as well as hospital and mental health services, we continued to invest in Benenden and Health Shield memberships for all staff, providing access to not-for-profit private health care offering a range of perks from medical diagnostics, treatment and surgery, and financial support. In addition, the charity arranged for Cancer Focus NI to deliver health checks, cancer awareness, and healthy lifestyle information directly to over 80 staff members across 9 locations throughout Northern Ireland with nearly 25% of participants receiving recommended referrals for specific health related issues.

The creation of Wellbeing Champions across regional projects empowered client-facing teams to create events, activities, and strategies that are meaningful to their regional and bespoke needs. Receiving support from the charity and training through Northern Ireland Chest Heart and Stroke, our Champions help to motivate colleagues to focus and prioritise their health needs through a range of initiatives such as mood food talks, steps challenges, staff space projects, and team building events. Feeding into our overall Health & Wellbeing strategy, the champions play a key part in improving wellbeing, resilience, and retention.

In December 2021, Simon Community staff completed an internal survey to review alignment, health and wellbeing, learning and development, recognition, and communications throughout the charity. Using the findings, our wider Senior Management Team have been able to identify short and long-term actions to help improve health, wellbeing and engagement across the charity.

Like most homelessness providers, the charity faced staffing difficulties throughout the year because of vacancies and absences. To support frontline teams, we delivered on multiple projects to recruit and retain employees. Our Emergency Pool initiative was a short term, time bound scheme to assist managers to balance staff resources across all hostels and teams and saw the movement of employees cooperatively during shifts or additional hours. In January 2022, our HR team launched a large-scale recruitment campaign throughout Northern Ireland to find new colleagues to support teams. Using billboard, digital and social media channels, the campaign saw the recruitment of almost 100 new colleagues to the organisation.

## SIMON COMMUNITY NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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#### Strategic Priority 5: To develop existing and new ways of generating additional income



*Image 5: Jim Dennison, chief executive, Simon Community NI, Patrice Callan, project manager and charity coordinator, Synergy Learning, Brian Shanks, corporate fundraising manager, Simon Community NI and Roy Kerley, Synergy Learning CEO*

Following government guidance, the year allowed the charity the opportunity to return to a form of normality with community engagement and corporate fundraising activity, which included the return of One BIG Sleep Out at Stormont.

Charity partner Deloitte continued to be innovative with their fundraising initiatives and in September, we were one of five charities who benefited from Deloitte's *One Good Turn* national cycling fundraiser, which saw 116 employees cycle all or part of the 700-kilometre route around the island of Ireland in five days. The flagship fundraiser exceeded its target of raising €120,000. Meanwhile, in December, we were delighted to become the first ever charity partner for local learning technologies service provider Synergy Learning who, on top of fundraising for the charity, committed to loaning their skills and expertise to build a learning platform to assist with our plans to improve staff training and development.

Responding to the ever-changing regulations, with our events still restricted by Covid-19 for a large portion of the year, our fundraising team delivered 30 homelessness awareness presentations, supported 153 participants and 54 partners with fundraising needs.

Our supporters continued to help during the year and we were overwhelmed with the response from people, workplaces, and local groups who understood the importance of a safe home after a period of lockdowns. We saw almost £2m raised through donations, events, legacies and Trusts and Funds. In addition, prominent local influencer Caroline O'Neill, known by her Instagram handle, 'DiggMama', selected us as one of her chosen Christmas charities, which saw her not only source gifts and food for our clients, but in March 2022, she encouraged a range of businesses from across Northern Ireland to come together and convert the unused space at our Conway Court family project into a playground.



## SIMON COMMUNITY NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2022

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The volunteering programme for 2021/22 continued to successfully add to the range and quality of services we provide to our clients. 113 volunteers took part in a range of roles supporting clients and our charity's need and we secured over £23,000 from the Housing Executive's Homelessness Prevention Fund to grow our Move on Coach volunteer service that matches clients with individuals to provide support in the community in the first few weeks of independent living. With £10,000 secured in funding to develop Simon Pantry, we were able to help tackle food insecurity for 400 clients through the delivery of breakfast clubs, food boxes, and community meals. Thanks to a £5,000 grant from PHA/CLEAR, we have been able to provide 24 families with fresh fruit deliveries, run 13 cooking sessions for families, and provide community meals to 42 young people at our projects. Partnerships with community groups and corporate organisations were instrumental in our delivery of volunteered services with ethical clothing retailer Outsideln developing an employability programme for residents at our young people's projects and Forgotten Feet providing monthly podiatry to clients at our Lisburn project. Meanwhile a range of resident groups, schools, colleges, churches and charities assisted with gardening, donations and hamper projects.

#### Strategic Priority 6: To ensure good governance of the organisation



*Image 6: Simon Community staff pictured outside the new Central Office at Arthur Place in Belfast.*

Marking an exciting period for the charity as we progressed with our strategy to see Simon Community rise to the current and future needs of homelessness in Northern Ireland, in August 2021 the charity responded to new ways of working with the movement to a new Central Office in Belfast's City Centre and a nearby Community Hub for our charity's housing solutions, outreach, and fundraising services. A co-working space, Arthur Place provides Simon Community teams with private office spaces, flexible workspaces, virtual offices, coworking spaces, meeting rooms, event spaces and an exclusive members' network. This office change was delivered to offer maximum flexibility and scalability to suit the charity's growing need.

In October 2021 the Senior Management Team presented a revision of the Organisation's policies and procedures, ensuring they were up to date and relevant to current practices. Part of the review undertaken included the redesign of the policy template to ensure consistency and ease of reference for all staff across the charity.



## **SIMON COMMUNITY NORTHERN IRELAND**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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In March 2022, the charity undertook a business continuity test exercise, building on the work that had been completed in the prior year and lessons learned from live enactment. The success of this event did not go unnoticed and valuable learnings from the experience have been filtered into the plan, further strengthening the charity's ability to react in a fast and effective way, in the event of a significant disruption to services.

#### **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. 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 2022 was £4,109,693 of which £1,819,605 was freely available for the Charity's purposes.

Within its unrestricted reserves, the Charity has designated funds of £239,154 (2021 - £251,960) related to capital grants and a cyclical maintenance fund for the upkeep of client accommodation sites and has total Revaluation Reserves of £498,733. In addition, £400,000 has been designated towards future development in the Downpatrick area and £538,000 has been designated for the purchase of properties to house clients who are tenancy ready to move into their own private rented property.

In May 2018 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. This investment portfolio is monitored regularly by a procured Independent Financial Adviser and the Director of Finance and Business Support with regular updates provided to the Board of Directors.

#### **Risk Management**

The Corporate Risk Register is reviewed by the Senior Management Team to assess their departmental risks monthly at the Strategic SMT meeting. The top 10 risks (or risks with an amber scoring) are reviewed by Audit & Risk Committee and the Board on a quarterly basis.

In year, a procurement exercise for internal audit services was successfully secured by the incumbent, ASM. In July, a five year internal audit plan was presented to the Audit & Risk Committee, identifying key areas of focus in the coming years.

During the year, in addition to the follow up review, the following internal audits have been completed for 2021-22:

- Approaches to Fundraising
- Risk Management

## **SIMON COMMUNITY NORTHERN IRELAND**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

---

##### **Business Continuity Planning**

The organisation has in place a Business Continuity Plan it can refer to in the event of a significant business interruption. A test exercise is completed annually, and any lesson learned fed into the business continuity planning process and a revised plan produced. This ensures the plan remains live and relevant for all staff involved.

##### **Structure, governance and management**

Simon Community Northern Ireland 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 I O'Doherty  
Ms T Brennan  
Mr C Donaghy  
Mr A Freeburn  
Mr J Johnston  
Mr R Morton  
Mr M O'Kane  
Mr J O'Neill  
Ms A Braden

(Appointed 15 November 2021)

Simon Community Northern Ireland 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 Executive Team on strategic and operational challenges and priorities.

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

The Trustees of the company at 31 March 2022, all of whom have been Trustees for the whole of the year ended on that date, unless otherwise stated, are listed on the previous page. 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.

There are three sub-Committees of the Board of Directors. The Committees report on progress of delivering the strategic and operational plans and make recommendations relating to them to the Board of Directors.

## **SIMON COMMUNITY NORTHERN IRELAND**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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##### **Audit and Risk Committee**

The purpose of the Audit and Risk Committee is to assist the Board of Directors to: establish effective risk management processes for all aspects of the organisation's undertakings; identify significant gaps in controls/assurance in relation to the delivery of the organisation's strategic plan; oversee legal and contractual compliance; review the internal and external audit functions; and to support the Board of Directors, and CEO on all aspects of governance in the organisation. The Audit and Risk Committee met on four occasions during 2021-2022. Membership consists of the Company Secretary and three other Board Members. Andrew Freeburn was appointed Chair of the Committee on 21 October 2019.

##### **Strategy and Sustainability Committee**

The purpose of the Strategy and Sustainability Committee is to work with the Senior Management Team to prepare and review strategic issues concerning the delivery of the Strategic Plan of the organisation in advance of the meetings of the Board of Directors. The Strategy & Sustainability Committee met on four occasions during 2021-2022. Membership consists of the Board Chair and four other Board Members. Joe O'Neill was appointed as the Chair on 22 July 2019.

##### **Quality Assurance and Improvement Committee**

The purpose of the Quality Assurance and Improvement Committee is to work with the Executive to enhance quality of client services (including engagement) as well as staff care and development. The Quality Assurance & Improvement Committee met on four occasions during 2021-2022. Membership consists of the Board Chair, the Company Secretary and three other Board members. Jason Johnston, Company Secretary, is the Chair of this Committee.

##### **Senior Management Team**

Jim Dennison CIHCM	Chief Executive
Andrea McCooke	Director of HR & Organisational Development (appointed 1 June 2021)
Áine Robinson ACA	Director of Finance & Business Support
Kirsten Hewitt	Director of Homelessness Services

##### **Remuneration of Key Management and 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.

# **SIMON COMMUNITY NORTHERN IRELAND**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

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

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

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

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

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

### **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 Johnston**  
Trustee

Dated: 14 November 2022

## SIMON COMMUNITY NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

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#### Opinion

We have audited the financial statements of Simon Community Northern Ireland (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the statement of financial position, the 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 charitable company's affairs as at 31 March 2022 and of its 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 charity 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 charity'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.

## SIMON COMMUNITY NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

#### 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 charity 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 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.

## **SIMON COMMUNITY NORTHERN IRELAND**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND**

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##### **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 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.

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## SIMON COMMUNITY NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

#### 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.



## **SIMON COMMUNITY NORTHERN IRELAND**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND**

#### **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 non-compliance 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>. This description forms part of our auditor's report.

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## SIMON COMMUNITY NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF SIMON COMMUNITY NORTHERN IRELAND

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#### 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

14 November 2022

**Chartered Accountants**  
**Statutory Auditor**

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

# SIMON COMMUNITY NORTHERN IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	933,005	1,014,759	1,947,764	1,037,259	1,060,022	2,097,281
Charitable activities	4	4,413,153	5,572,329	9,985,482	3,685,065	5,543,951	9,229,016
Other trading activities	5	-	-	-	869	-	869
Other income	6	48,557	-	48,557	43,675	-	43,675
<b>Total income</b>		<b>5,394,715</b>	<b>6,587,088</b>	<b>11,981,803</b>	<b>4,766,868</b>	<b>6,603,973</b>	<b>11,370,841</b>
<b>Expenditure on:</b>							
Raising funds	7	392,160	-	392,160	424,424	-	424,424
Charitable activities	8	4,514,779	6,626,849	11,141,628	3,791,240	6,047,463	9,838,703
<b>Total resources expended</b>		<b>4,906,939</b>	<b>6,626,849</b>	<b>11,533,788</b>	<b>4,215,664</b>	<b>6,047,463</b>	<b>10,263,127</b>
Net gains/(losses) on investments	12	(22,356)	-	(22,356)	119,202	-	119,202

# SIMON COMMUNITY NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2022

<b>Net incoming/(outgoing) resources before transfers</b>	465,420	(39,761)	425,659	670,406	556,510	1,226,916
Gross transfers between funds	(975)	975	-	-	-	-
<b>Net incoming/(outgoing) resources</b>	464,445	(38,786)	425,659	670,406	556,510	1,226,916
<b>Other recognised gains and losses</b>						
Revaluation of tangible fixed assets	212,236	-	212,236	-	-	-
<b>Net movement in funds</b>	676,681	(38,786)	637,895	670,406	556,510	1,226,916
Fund balances at 1 April 2021	3,433,012	769,138	4,202,150	2,762,606	212,628	2,975,234
<b>Fund balances at 31 March 2022</b>	<u>4,109,693</u>	<u>730,352</u>	<u>4,840,045</u>	<u>3,433,012</u>	<u>769,138</u>	<u>4,202,150</u>

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.

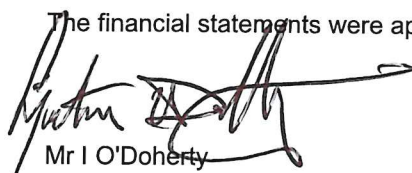
# SIMON COMMUNITY NORTHERN IRELAND

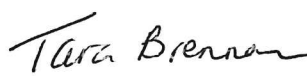
## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	14	1,295,254		1,121,729	
Investments	15	953,662		976,020	
		<u>2,248,916</u>		<u>2,097,749</u>	
<b>Current assets</b>					
Debtors	16	751,890	436,887		
Cash at bank and in hand		3,136,778	2,705,759		
		<u>3,888,668</u>	<u>3,142,646</u>		
<b>Creditors: amounts falling due within one year</b>	17	(1,297,539)	(1,038,245)		
Net current assets		<u>2,591,129</u>		<u>2,104,401</u>	
<b>Total assets less current liabilities</b>		<u>4,840,045</u>		<u>4,202,150</u>	
<b>Income funds</b>					
Restricted funds	19	730,352		769,138	
<u>Unrestricted funds</u>					
Designated funds:					
Revaluation reserve		498,733	286,497		
Other designated funds		1,177,154	251,960		
		<u>1,675,887</u>	<u>538,457</u>		
General unrestricted funds	20	2,433,806	2,894,555		
		<u>4,109,693</u>		<u>3,433,012</u>	
		<u>4,840,045</u>		<u>4,202,150</u>	

The financial statements were approved by the Trustees on 14 November 2022

  
Mr I O'Doherty  
Trustee

  
Ms T Brennan  
Trustee

Company registration number NI017466

# SIMON COMMUNITY NORTHERN IRELAND

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	27		476,409		1,194,296
<b>Investing activities</b>					
Purchase of tangible fixed assets		(100,347)		(130,712)	
Proceeds from disposal of tangible fixed assets		6,400		467	
Investment income received		48,557		43,675	
<b>Net cash used in investing activities</b>			(45,390)		(86,570)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			431,019		1,107,726
Cash and cash equivalents at beginning of year			2,705,759		1,598,033
<b>Cash and cash equivalents at end of year</b>			3,136,778		2,705,759

# **SIMON COMMUNITY NORTHERN IRELAND**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **1 Accounting policies**

##### **Charity information**

Simon Community Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 4th Floor, Arthur Place, 24-26 Arthur Street, Belfast, BT1 4GF.

##### **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.

##### **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.

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.

# **SIMON COMMUNITY NORTHERN IRELAND**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **1 Accounting policies (Continued)**

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.



# SIMON COMMUNITY NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies (Continued)

##### 1.6 Tangible fixed assets

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

Tangible fixed assets costing more than £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 and shop equipment	20, 25 & 50% straight line
Motor vehicles	25% straight line

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

##### 1.7 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.

# SIMON COMMUNITY NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies (Continued)

##### 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.

##### 1.12 Retirement benefits

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

# **SIMON COMMUNITY NORTHERN IRELAND**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **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 2022, resulting in a revaluation gain of £212k. 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.

# SIMON COMMUNITY NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	688,894	-	688,894	692,791	-	692,791
Legacies receivable	205,953	-	205,953	295,089	-	295,089
Grants	38,158	1,014,759	1,052,917	49,379	1,060,022	1,109,401
	<u>933,005</u>	<u>1,014,759</u>	<u>1,947,764</u>	<u>1,037,259</u>	<u>1,060,022</u>	<u>2,097,281</u>
<b>Grants receivable for core activities</b>						
Northern Ireland Housing Executive	-	241,999	241,999	-	160,000	160,000
Public Health Agency	-	222,685	222,685	-	228,730	228,730
Other Grants	38,158	550,075	588,233	49,379	671,292	720,671
	<u>38,158</u>	<u>1,014,759</u>	<u>1,052,917</u>	<u>49,379</u>	<u>1,060,022</u>	<u>1,109,401</u>

# SIMON COMMUNITY NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	Accomm. and support charges	Accomm. and support charges
	2022	2021
	£	£
Services provided under funding agreement	9,985,482	9,229,016
Analysis by fund		
Unrestricted funds - general	4,413,153	3,685,065
Restricted funds	5,572,329	5,543,951
	9,985,482	9,229,016
<b>Performance related grants</b>		
Supporting People	5,572,329	5,543,684
Accommodation and Community Support Services	3,307,324	3,018,086
Health and Social Care Trust	1,105,829	667,246
	9,985,482	9,229,016

Supporting People grant includes £175,725 (£147,335 - 2021) restricted funds specifically related to addressing the Covid-19 pandemic.

### 5 Other trading activities

	Total Unrestricted funds general
	2022
	£
Shop income	-
	869

# SIMON COMMUNITY NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 6 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Rental income	46,752	32,087
Bank interest	1,805	11,588
	<u>48,557</u>	<u>43,675</u>

### 7 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>		
Fundraising	290,233	291,623
Shops	-	50,428
Support costs	101,927	82,373
	<u>392,160</u>	<u>424,424</u>
Fundraising and publicity	<u>392,160</u>	<u>424,424</u>

# SIMON COMMUNITY NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 8 Charitable activities

	Influencing policy & practice 2022 £	Accommodation based support 2022 £	Homelessness Prevention 2022 £	Harm reduction 2022 £	Total 2022 £	Total 2021 £
Staff costs	-	6,970,291	218,276	211,266	7,399,833	6,837,368
Depreciation and impairment	-	132,658	-	-	132,658	129,537
Projects	-	2,164,022	-	-	2,164,022	1,636,452
	-	9,266,971	218,276	211,266	9,696,513	8,603,357
Share of support costs (see note 9)	145,311	1,122,345	35,460	24,516	1,327,632	1,139,370
Share of governance costs (see note 9)	-	117,483	-	-	117,483	95,976
	145,311	10,506,799	253,736	235,782	11,141,628	9,838,703
<b>Analysis by fund</b>						
Unrestricted funds - general	145,311	4,313,989	34,260	21,219	4,514,779	3,791,240
Restricted funds	-	6,192,810	219,476	214,563	6,626,849	6,047,463
	145,311	10,506,799	253,736	235,782	11,141,628	9,838,703

# SIMON COMMUNITY NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 9 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Homelessness services	153,128	17,014	170,142	159,148	17,683	176,831
Human resources	384,670	7,850	392,520	368,416	7,519	375,935
Finance	298,759	44,369	343,128	272,500	42,754	315,254
Communications	114,140	6,007	120,147	67,594	3,558	71,152
IT	141,716	-	141,716	116,891	-	116,891
Development	94,116	10,457	104,573	-	-	-
Property	147,261	12,196	159,457	145,339	9,437	154,776
Central accommodation and support services	95,769	-	95,769	91,855	-	91,855
Audit fees	-	19,590	19,590	-	15,025	15,025
	<u>1,429,559</u>	<u>117,483</u>	<u>1,547,042</u>	<u>1,221,743</u>	<u>95,976</u>	<u>1,317,719</u>
Analysed between						
Fundraising	101,927	-	101,927	82,373	-	82,373
Charitable activities	<u>1,327,632</u>	<u>117,483</u>	<u>1,445,115</u>	<u>1,139,370</u>	<u>95,976</u>	<u>1,235,346</u>
	<u>1,429,559</u>	<u>117,483</u>	<u>1,547,042</u>	<u>1,221,743</u>	<u>95,976</u>	<u>1,317,719</u>

Governance costs includes payments to the auditors of £7,500 (2021- £5,775) for audit fees.

### 10 Trustees

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

### 11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>314</u>	<u>307</u>
Employment costs	2022 £	2021 £
Wages and salaries	6,649,848	6,132,249
Social security costs	551,889	517,398
Other pension costs	<u>198,096</u>	<u>187,721</u>
	<u>7,399,833</u>	<u>6,837,368</u>



## SIMON COMMUNITY NORTHERN IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2022

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#### 11 Employees (Continued)

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
£70,000 - £80,000	-	1
£80,001 - £90,000	1	-
	<u>1</u>	<u>-</u>

#### 12 Net gains/(losses) on investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
(Loss)/gain from revaluation of investments	(22,356)	119,202
	<u>(22,356)</u>	<u>119,202</u>

#### 13 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.

# SIMON COMMUNITY NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 14 Tangible fixed assets

	Freehold land and buildings	Property improvements	House equipment	Office and Motor vehicles shop equipment	Total
	£	£	£	£	£
<b>Cost or valuation</b>					
At 1 April 2021	877,730	130,736	185,723	254,644	1,454,833
Additions	-	37,952	34,801	27,594	100,347
Disposals	-	(18,660)	-	(28,277)	(46,937)
Revaluation	167,270	-	-	-	167,270
At 31 March 2022	1,045,000	150,028	220,524	253,961	1,675,513
<b>Depreciation and impairment</b>					
At 1 April 2021	28,135	73,731	37,508	191,231	333,105
Depreciation charged in the year	18,748	13,244	41,053	58,412	132,657
Eliminated in respect of disposals	-	(18,660)	-	(21,877)	(40,537)
Revaluation adjustment	(44,966)	-	-	-	(44,966)
At 31 March 2022	1,917	68,315	78,561	227,766	380,259
<b>Carrying amount</b>					
At 31 March 2022	1,043,083	81,713	141,963	26,195	1,295,254
At 31 March 2021	849,595	57,005	148,215	63,414	1,121,729

# SIMON COMMUNITY NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 14 Tangible fixed assets (Continued)

Land and buildings were revalued during 2021 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.

At 31 March 2022, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £544,350.

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

#### 15 Fixed asset investments

	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 1 April 2021	976,020
Valuation changes	(22,358)
	<hr/>
At 31 March 2022	953,662
	<hr/>
<b>Carrying amount</b>	
At 31 March 2022	953,662
	<hr/> <hr/>
At 31 March 2021	976,020
	<hr/> <hr/>

#### 16 Debtors

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	324,504	226,761
Other debtors	146,617	29,380
Prepayments and accrued income	280,769	180,746
	<hr/>	<hr/>
	751,890	436,887
	<hr/> <hr/>	<hr/> <hr/>

## SIMON COMMUNITY NORTHERN IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2022

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#### 17 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	207,444	179,524
Deferred income	20,000	20,000
Trade creditors	597,019	402,875
Other creditors	572	572
Accruals and deferred income	472,504	435,274
	<u>1,297,539</u>	<u>1,038,245</u>

#### 18 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 £198,096 (2021 - £187,721).

Contributions totaling £35,780 (2020 - £31,618) were payable to the fund at the balance sheet date.

# SIMON COMMUNITY NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 19 Restricted funds

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

	Movement in funds			Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Homeless prevention	32,952	160,000	(184,188)	8,764	241,999	(238,192)	-	12,571
Accommodation and support	-	5,543,951	(5,249,079)	294,872	5,572,329	(5,552,431)	-	314,770
Harm reduction	156	228,730	(222,723)	6,163	222,685	(229,823)	975	-
Other grants	179,520	671,292	(391,473)	459,339	550,075	(606,403)	-	403,011
	<u>212,628</u>	<u>6,603,973</u>	<u>(6,047,463)</u>	<u>769,138</u>	<u>6,587,088</u>	<u>(6,626,849)</u>	<u>975</u>	<u>730,352</u>

See note 22 for explanatory notes to the funds.

## SIMON COMMUNITY NORTHERN IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2022

#### 20 Designated funds

The income funds of the 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 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£	£
Capital grant	222,248	-	(19,964)	-	202,284	-	(19,964)	-	-	182,320
Service user designated	1,423	-	-	-	1,423	-	(1,423)	-	-	-
Cyclical maintenance fund	62,582	46,080	(60,409)	-	48,253	46,080	(37,499)	-	-	56,834
Revaluation reserve	293,733	-	-	(7,236)	286,497	-	-	-	212,236	498,733
Capital projects	-	-	-	-	-	-	-	400,000	-	400,000
Creating homes	-	-	-	-	-	-	-	538,000	-	538,000
	<u>579,986</u>	<u>46,080</u>	<u>(80,373)</u>	<u>(7,236)</u>	<u>538,457</u>	<u>46,080</u>	<u>(58,886)</u>	<u>938,000</u>	<u>212,236</u>	<u>1,675,887</u>

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 have been designated towards future development in the Downpatrick area.

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.

# SIMON COMMUNITY NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 21 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	1,295,254	-	1,295,254	1,121,729	-	1,121,729
Investments	953,662	-	953,662	976,020	-	976,020
Current assets/(liabilities)	1,860,777	730,352	2,591,129	1,335,263	769,138	2,104,401
	<u>4,109,693</u>	<u>730,352</u>	<u>4,840,045</u>	<u>3,433,012</u>	<u>769,138</u>	<u>4,202,150</u>

#### 22 Explanatory note to the 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.

#### 23 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.

# SIMON COMMUNITY NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 24 Operating lease commitments

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

	2022 £	2021 £
Within one year	155,737	110,850
Between two and five years	196,350	334,950
	<u>352,087</u>	<u>445,800</u>

#### 25 Contingent assets

During the 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 £800k. 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.

#### 26 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 and the Director of HR and Organisational Development. The total remuneration for key management personnel is as follows:

	2022 £	2021 £
Aggregate compensation	<u>248,085</u>	<u>257,669</u>

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.



## SIMON COMMUNITY NORTHERN IRELAND

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

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27	Cash generated from operations	2022 £	2021 £
	Surplus for the year	425,659	1,226,918
	Adjustments for:		
	Investment income recognised in statement of financial activities	(48,557)	(43,675)
	Fair value losses/(gains) on investments	22,356	(119,202)
	Depreciation and impairment of tangible fixed assets	132,658	129,537
	Movements in working capital:		
	(Increase) in debtors	(315,001)	(201,720)
	Increase in creditors	259,294	202,438
	<b>Cash generated from operations</b>	<u>476,409</u>	<u>1,194,296</u>
28	<b>Analysis of changes in net funds</b>		
	The charity had no debt during the year.		