

Shelter, Campaign for Homeless People (Northern Ireland) Limited

Northern Ireland · Charity number 100767

Details

Known as	Shelter NI
Status	Received
Registered	2014-12-10
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	2 Downshire Place Belfast BT2 7JQ BT2 7JQ
Phone	028 9024 7752
Email	info@shelterni.org
Website	www.shelterni.org

Activities

Purposes: The Company is established to play a creative part in the life of Northern Ireland by relieving human suffering irrespective of colour creed or class or religion and for the following purposes:— a. To relieve hardship and distress among the homeless and among those in need who are living in adverse housing conditions. b. To make moneys available to housing associations and other bodies (whether corporate or not) whose aims being charitable are the relief of such hardship and distress. c. To relieve poverty and distress.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, Other charitable purposes

How the charity works: Accommodation/housing, Advice/advocacy/information, Community enterprise, Counselling/support, Disability, Education/training, General charitable purposes, Human rights/equality, Relief of poverty, Research/evaluation

Who the charity helps: Asylum seekers/refugees, Community safety/crime prevention, Ethnic minorities, Ex-offenders and prisoners, General public, Homelessness, Learning disabilities, Mental health, Older people, Physical disabilities, Tenants, Travellers, Unemployed/low income, Voluntary and community

sector,Volunteers,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£560,046	£587,638	£-51,615	13

Trustees

Name	Role	Appointed
Edward Ferrin		
Ellie Evans		
Miss Anna Hettmannsperger		
Mr Hugh Cox		
Mr Michael Fenton		
Mr Ray Cashell		
Mrs Laura Mckelvey		

Shelter, Campaign for Homeless People (Northern Ireland) Limited

Northern Ireland - Charity number 100767

Accounts

Charity registration number NIC100767 (Northern Ireland)

Company registration number NI014542

**SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND)
LIMITED**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	R Cashell H Cox M Fenton A Hettmannsperger E Evans E Ferrin L Neill
Secretary	R Cashell
Charity number (Northern Ireland)	NIC100767
Company number	NI014542
Registered office	2 Downshire Place Belfast Northern Ireland BT2 7JQ
Auditor	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast County Antrim BT1 3LP
Bankers	Danske Bank Donegall Square West Belfast Co. Antrim Northern Ireland BT1 6JS

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the company's governing document, 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).

Management Committee's report

The Management Committee presents its report and accounts for the year ended 31 March 2025.

Results

The Committee Members are pleased to present the results for 2024-25. There were net outgoing resources for the year of £27,592.

Structure, Governance, and Management

Shelter Campaign for Homeless People (Northern Ireland) Limited is a company limited by guarantee, registration number N1014542. The Company has received approval by the Charity Commission for Northern Ireland as a charity, reference number NIC100767. The company is recognised by HM Revenue and Customs, reference number XN46537.

Shelter Campaign for Homeless People (Northern Ireland) Limited's conduct is governed by its Memorandum and Articles of Association.

The Management Committee is responsible for the policy and strategy of the company along with the financial and legal probity of the organisation and the appointment of members. The Management Committee meets on at least a bi-monthly basis and receives management and financial reports from the Management.

Members are recruited to ensure that representative skills and experiences are in place to deliver the company's vision and that the mission and objectives are achieved. There are two classes of membership; individual and corporate and unincorporated bodies. Any person can apply for individual membership of the Company. Application to become an individual member is open to anyone and is subject to approval of the Management Committee.

Potential Management Committee members are considered by the membership and elected at a general meeting of the company or may be co-opted by the Committee between general meetings.

Objectives and activities

The main aim is to reduce the risk and the impact of homelessness and poor housing by raising awareness of housing and homelessness issues, campaigning for real change and by promoting and participating in effective long-term housing and support solutions.

This aim is to be achieved by the following strategic objectives and principal outcomes sought

- **Public Engagement:** - Effective awareness raising of the risk and the occurrence of homelessness and its prevention by engaging with the public and seeking their support
 - **Promoting Housing Solutions:** - Promote multiple housing solutions and housing related services both temporary and permanent; innovate and encourage community led and self-developed housing
 - **Campaign Ready:** - Provide evidence-based campaigns in support of Strategic Themes; research, evaluate, educate and respond to proposed government legislation and policy
 - **Resource Sound:** - Ensure financial/ fundraising action to underpin the achievement of Strategic Objectives; create the most effective highly skilled and motivated staff resource both paid and unpaid
 - **Reducing Poverty and Social Exclusion:** - Work with and support socially excluded people and enable them to act, designed to create pathways out of poverty and encourage greater choice and control over their housing and neighbourhood services.
-

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

In the year 2024/25

With the return of the Stormont Assembly, we had hopes of some improvements in provision. Although little has happened to date, we still hope to see improved arrangements to meet homelessness.

This year our main funder, the Supporting People funding programme provided another one-off uplift of £10,092.68 in September 2024 and a non-recurring payment in March 2025 of £ 3,151.88

The September payment was allowed to cover costs between November 2023 and March 2025. It was again applied only to the SLATE service and was not promised to be continued into the following year. However, payments have so far continued at the enhanced level. Even with the up-lift and one-off payments, the grant does not cover all our costs so we are subsidising the service to ensure quality provision.

The Housing Executive works closely with Shelter through its Supporting People programme and Grants Department. In 2023-24, the HE Grants Department went through a major restructuring, and Shelter continues to have a proactive relationship with the revised services. While Supporting People continue to administer both services, the service funding for GABLE is no longer included in the Supporting People budget. The Grants Department has confirmed they did not increase funding to the GABLE project in 2023-24 and there was no decision on changing funding in 2024-25. This will be an on-going matter for negotiation as we are subsidising the service to ensure full service delivery. While any surpluses arising in GABLE since these changes would continue to be restricted reserves, they are not part of the Supporting People Restricted Reserve and are accounted for separately. No such surplus arose in 2024-25.

There has been lengthy and protracted discussion about historic Supporting People restricted surpluses resulting in an uncertain outcome. While NIHE declared an intention of clawing back our reserves, this has not happened and we have not succeeded in agreeing a precise figure for that reserve. However, to ensure the potential for returning the surplus was addressed, the possible amount had been moved in the accounts for 22/23 from Restricted Reserve to Amounts due in more than One Year, where it remains pending agreement on the amount and any action.

Shelter continues to try to obtain new funding for the Helping Hands (HH) Scheme, based in Strabane. We applied to various funders this year including The Screwfix Foundation, The Arnold Clark Community Fund, The B&Q Foundation, and The Kathleen Graham Trust, however all these applications were unsuccessful.

HH received £5,000 through a local Primary Care Local Disciplinary Team within the Western HSCT at the end of the year. This money was not for core running costs and was used to help 100 older & disabled people in the local community carry out minor adaptations and falls prevention works over the period Jan25-Aug25.

As a result of the lack of funding support, Shelter NI has had to substantially subsidise the HH service from reserves but has had to take significant action to reduce this. The service has been reduced in scale, and charges to users increased. A temporary freeze on accepting new requests for work had to be implemented in Summer 2024 to allow for changes to be implemented. The HH completed 398 works and had 527 referrals.

On the theme of public engagement, GABLE staff attended community group events in our local area also, where we shared information about all our services.

SLATE, having finalised the proposal with the NIHE and Supporting People to turn our old office space into another flat for a young person, is now able to support 12 young people in our accommodation at a time and up to 9 young people in the community. The first young person moved into the former office; 7a Dunbreen Close, on 06 August 2024.

We continue to work with the SW Homelessness Local Area Group alongside other local organisations supporting homeless young people.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

In July 2024 we received just over £13,000 from the National Lottery Awards for All fund. This funding was used to finish our Flat Upgrade Programme which included completely refurbishing the last 2 flats with new flooring and furniture throughout. It also enabled us to carry out external works to the communal area of Dunbreen Close, we replaced old wooden flower beds with new brick beds and the residents of Dunbreen got involved and planted all 4 beds out with plants and shrubs. It also helped towards the costs of painting flats and replacing large items of furniture, appliances, soft furnishings, etc when preparing the flats for new young people moving in throughout the year. The last phase of the 12 flats upgrade programme has been completed internally but we are now planning on doing more works outside at Dunbreen to give each of the residents their own area to accommodate their bins, washing lines and give them an individual outside space.

We supported a total of 17 young people this year in our 12 flats. 5 of these young people moved on from the project; 3 moved into alternative long term tenancies in the community, 1 moved to the UK, and 1 moved back home to live with their family. In 2024/25 we provided support to 7 young people out in the community, these were young people who had moved on from our accommodation but still required support or were referred to the project and were waiting to move into our flats.

Shelter's project at SLATE has its offices in Castle St, Omagh. The lease ended in September 2024 but was extended by agreement until September 2025 with the option to buy still in place at the original price. There will be no further extension of the lease, so we have spent much of this year negotiating finance to buy the building by September 2025.

Shelter engaged an architect in 2023-24 to see how the site could be developed and now has planning permission for 2 flats over the office.

In October 2023, we had started our Refugee Housing and Support Project which was provided seed funds from Community Foundation NI and Oak Foundation, the project was initially based in Lisburn and the project worker based in our Belfast office. Sadly funding was not renewed or extended and this project was forced to close in 2024. However, through that project Shelter has developed a range of new partners including the local Museum in Lisburn, the Credit Union and has worked with key partners such as MEARS.

Shelter has continued to outsource services such as Information Technology, Human Resources and Funding Support as well as the In-Form Software hosted by Homeless Link. In relation to maintaining a digital presence, Shelter has upgraded its website and is continuously embracing its social media platforms to communicate with people in need of services and to inform the public.

Shelter NI participates in the Collaborative Centre for Housing Evidence (CaCHE), an independent, multi-disciplinary and multi-sector consortium of academic and non-academic stakeholders. CaCHE is UK-wide in coverage (across all four nations and at different spatial scales within), as well as UK-level in focus. It intends to advance knowledge and improve the evidence base for both housing policy and practice in all parts of the U.K. The local hub meets several times each year to receive presentations and to discuss relevant research objectives and outcomes.

Shelter NI continues to work closely with the People's Kitchen, a volunteer led charity which provides a nightly outreach service to people on the streets in the centre and environs of Belfast. It also provides a drop-in centre for people in need of support as well as supporting homeless people in temporary accommodation. People's Kitchen has also been spearheading a campaign to prevent unnecessary deaths from drug and alcohol abuse.

Shelter continues to support community led housing projects including co-housing. A rural cohousing project in Portaferry is waiting to receive planning permission. The Belfast Co-Housing Mutual Home Ownership Society (BCHMHOS) which is headed by a management committee continued to actively seek a site to develop up to 20 new homes and a community hub. When completed, the project will provide permanently affordable housing for sale or rent. BCHMHOS has held discussions with all the political parties in Belfast City Council to promote cohousing. Belfast City Council has developed an interactive map, which has been useful in trying to find suitable site locations.

Interest has been growing in possible Community-led housing initiatives and have been considered with the Department for Communities Housing Supply strategy. Shelter has attended a series of events and discussions about promoting Community Led Housing and embedding this into mainstream house production.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Co-operative Alternatives is the only specialist organisation with the sole aim of developing and supporting co-operatives on the island of Ireland and Shelter NI continues to support this cooperative. CA is supporting the development of a student Housing cooperative and 10 voluntary organisations which participated in a Community Farming project among other cooperative programmes and plans.

Shelter NI remains an active member of and contributes to Homeless Connect, of which it is a Board Member, the Committee Representing Independent Supporting People Providers (CRISPP), Co-operative Alternatives and the Belfast Co-Housing Mutual Home Ownership Society and is actively partnering with the Peoples Kitchen charity.

The Board of Directors [Management Committee] met 7 times in the year.

During the year, Shelter NI provided commentary and statements to politicians, gave television and radio interviews and press releases on a variety of housing and homelessness topics. We continued to promote the key themes and asks from our current Manifesto to the reformed Assembly.

The Shelter NI Fundraising Committee, consisting of staff representatives from each office, has remained committed to advancing fundraising initiatives and organizing events. Despite the challenges posed by increased workload pressure on staff, traditional street collections and the use of collection boxes have successfully taken place this year. The committee's resilience has allowed for the continuation of these important fundraising activities.

Thanks to the generous donations from the public and community groups, we continue to be able to sustain and improve our efforts to make a meaningful difference in the lives of those we support.

Shelter NI has shown a deficit in its accounts for several years. Part of this has been due to the change in the accounting presentation of the Supporting People Restricted reserve, and part due to our decision to subsidise the Helping Hands Project and to a lesser extent the SLATE and GABLE services from our accumulated reserves. Over those years we have sustained a record of over £70,000 in direct fundraising each year, but we recognise the need to both increase that fundraising and to restrain costs. 2024-25 has shown the first results of that action, in a greatly reduced deficit while maintaining most services. However, to achieve this it was necessary to restrict the salaries budget and we greatly appreciate our staff accepting a reduction in working hours from 37 to 35 in return for maintaining the link to NJC salary scales.

Our Chief Executive, Tony McQuillan retired at the end of December 2024 after 17 years in the post. We would like to record our sincerest thanks to him for his dedication and his significant achievements in building the organisation over those years. We wish him well in his retirement.

To allow us time to plan for his successor, we appointed an Interim CEO through the CO3 ExecEngage service, and Nigel McKinney has been fulfilling that role since February 2025. We will design a new Chief Officer role and post in conjunction with the CO3 Service over the next year.

Reserves policy

The Company holds a minimum of 3 months working towards six months running costs as a reserve to ensure the orderly run down of the organisation in the situation of an unforeseeable terminal event.

Structure, governance and management

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

R Cashell
H Cox
M Fenton
R Mahaffy
A Hettmannsperger
E Evans
E Ferrin
L Neill

(Resigned 17 January 2025)

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Tony McQuillan was Company Secretary and Secretary to the Board until his retirement in December 2024. The position of Company Secretary is now filled by Board member R Cashell.

Funds held as custodian trustee

The charity does not hold any funds as custodian for any other trustee body.

Auditor

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

Taxation

Under Section 485 and 486 of Corporation Taxes Act 2010, Shelter, Campaign for the Homeless (Northern Ireland) Limited is entitled to charity tax exemption.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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


.....
R Cashell
Secretary

Date: 10/12/25

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025

The directors, who also act as trustees for the charitable activities of Shelter, Campaign for the Homeless (Northern Ireland) Limited, are responsible for preparing the Directors' 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 Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company 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 Directors 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 company will continue in operation.

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

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SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

Opinion

We have audited the financial statements of Shelter, Campaign For Homeless People (Northern Ireland) Limited (the 'company') for the year ended 31 March 2025 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 2025 and of its incoming resources and application of resources, 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 company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' 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 company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts and Reports Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Directors' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Directors

As explained more fully in the statement of Directors' responsibilities, the Directors 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 Directors 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 Directors are responsible for assessing the company'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 Directors 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

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
 - we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;
 - we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
 - we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
 - identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.
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SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

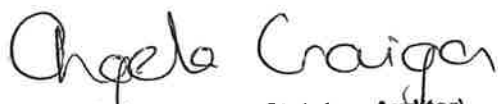
- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of HM Chartered Accountants
Chartered Accountants
Statutory Auditor

10/12/25

6th Floor East Tower
Lanyon Plaza
8 Lanyon Place
Belfast
County Antrim
BT1 3LP

HM Chartered Accountants is eligible for appointment as auditor of the company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<u>Income and endowments from:</u>					
Donations and legacies	4	75,917	-	75,917	73,758
Charitable activities	3	103,028	379,368	482,396	449,604
Investments	5	1,594	-	1,594	816
Other income	6	139	-	139	1,610
Total income		180,678	379,368	560,046	525,788
<u>Expenditure on:</u>					
Charitable activities	7	211,994	375,644	587,638	577,537
Net (expenditure)/income for the year/ Net movement in funds		(31,316)	3,724	(27,592)	(51,749)
Fund balances at 1 April 2024		121,286	4,589	125,875	177,624
Fund balances at 31 March 2025		89,970	8,313	98,283	125,875

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

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.

The notes on pages 14 to 24 form part of these financial statements.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		12,789		20,246
Investments	14		150		150
			<u>12,939</u>		<u>20,396</u>
Current assets					
Debtors	15	5,761		7,353	
Cash at bank and in hand		131,198		160,825	
		<u>136,959</u>		<u>168,178</u>	
Creditors: amounts falling due within one year	16	(16,390)		(27,474)	
Net current assets			<u>120,569</u>		<u>140,704</u>
Total assets less current liabilities			<u>133,508</u>		<u>161,100</u>
Creditors: amounts falling due after more than one year	17		(35,225)		(35,225)
Net assets excluding pension liability			<u>98,283</u>		<u>125,875</u>
Net assets			<u><u>98,283</u></u>		<u><u>125,875</u></u>
The funds of the company					
Restricted income funds	20		8,313		4,589
Unrestricted funds			89,970		121,286
			<u>98,283</u>		<u>125,875</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

**SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND)
LIMITED**

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2025

The financial statements were approved by the Directors on 10/12/2025



E Evans
Chairperson

Company registration number NI014542 (Northern Ireland)

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	23		(31,221)		(37,234)
Investing activities					
Purchase of tangible fixed assets		-		(9,516)	
Investment income received		1,594		816	
Net cash generated from/(used in) investing activities			1,594		(8,700)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(29,627)		(45,934)
Cash and cash equivalents at beginning of year			160,825		206,759
Cash and cash equivalents at end of year			131,198		160,825

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Shelter, Campaign For Homeless People (Northern Ireland) Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2 Downshire Place, Belfast, BT2 7JQ, Northern Ireland.

1.1 Accounting convention

The accounts have been prepared in accordance with the 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)" (as amended for accounting periods commencing from 1 January 2016). The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

Income is recognised when the company 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 company 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 company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

This comprises all resources applied by the charity when working to meet its charitable objectives. This includes support costs allocated to activities on the basis of time spent on those activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include the costs of maintaining the office.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

Omagh tenants	20% straight line
Office equipment	20% straight line
Computer software	33% 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 company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The company 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 company's balance sheet when the company 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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 company'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 company 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.

2 Critical accounting estimates and judgements

In the application of the company's accounting policies, the Directors 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.

Tangible 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable income						
Grants and contracts	40,043	379,368	419,411	46,409	355,171	401,580
Fuel income	1,834	-	1,834	1,055	-	1,055
Rental income	61,151	-	61,151	39,969	-	39,969
National Lottery funding	-	-	-	-	7,000	7,000
	<u>103,028</u>	<u>379,368</u>	<u>482,396</u>	<u>87,433</u>	<u>362,171</u>	<u>449,604</u>

4 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations	75,917	-	75,917	73,758
For the year ended 31 March 2024	<u>72,258</u>	<u>1,500</u>		<u>73,758</u>

5 Investments

	2025 £	2024 £
Bank Interest	<u>1,594</u>	<u>816</u>

All investment income in the current and prior year was unrestricted

6 Other income

	2025 £	2024 £
Other trading activities	<u>139</u>	<u>1,610</u>

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6	Other income	(Continued)	
	All other income in the current and prior year was unrestricted		
7	Charitable activities		
		2025	2024
		£	£
	Staff costs	347,919	328,061
	Depreciation and impairment	4,145	4,008
	Charitable activities undertaken directly	142,441	134,718
		<u>494,505</u>	<u>466,787</u>
	Share of support costs (see note 11)	88,693	106,166
	Share of governance costs (see note 11)	4,440	4,584
		<u>587,638</u>	<u>577,537</u>
	Analysis by fund		
	Unrestricted funds	211,994	213,866
	Restricted funds	375,644	363,671
		<u>587,638</u>	<u>577,537</u>
	For the year ended 31 March 2024		
	Unrestricted funds	213,866	
	Restricted funds	363,671	
		<u>577,537</u>	
8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	4,440	4,584
	Depreciation of owned tangible fixed assets	7,457	7,320
		<u></u>	<u></u>
9	Directors		
	None of the Directors (or any persons connected with them) received any remuneration or benefits from the company during the year.		

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
----------------	----------------

23	23
----	----

Employment costs

2025 £	2024 £
-----------	-----------

Wages and salaries
Social security costs
Other pension costs

360,637	366,445
32,714	28,306
7,713	7,645
401,064	402,396

The total amount of employee benefits received by Key Management personnel in the year was £72,226
(2024: £82,187)

The Key Management personnel comprise of the Director and the Area Manager.

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Staff costs	53,145	-	53,145	74,335
Depreciation	3,312	-	3,312	3,312
Telephone	2,551	-	2,551	2,804
Insurance	1,930	-	1,930	1,700
Information Technology	9,016	-	9,016	2,610
Sundry	1,826	-	1,826	781
Subscriptions	928	-	928	645
Postage and stationery	20	-	20	30
Repairs and maintenance	4,637	-	4,637	6,896
Heat and light	281	-	281	3,388
Rent and rates	6,246	-	6,246	6,921
Professional fees and courses	4,801	-	4,801	2,744
Audit fees	-	4,440	4,440	4,584
	<u>88,693</u>	<u>4,440</u>	<u>93,133</u>	<u>110,750</u>
Analysed between				
Charitable activities	<u>88,693</u>	<u>4,440</u>	<u>93,133</u>	<u>110,750</u>

12 Taxation

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Leasehold improvements £	Omagh tenants £	Office equipment £	Computer software £	Total £
Cost					
At 1 April 2024	53,379	58,278	43,787	23,891	179,335
At 31 March 2025	53,379	58,278	43,787	23,891	179,335
Depreciation and impairment					
At 1 April 2024	53,379	45,083	37,725	22,902	159,089
Depreciation charged in the year	-	3,547	2,921	989	7,457
At 31 March 2025	53,379	48,630	40,646	23,891	166,546
Carrying amount					
At 31 March 2025	-	9,648	3,141	-	12,789
At 31 March 2024	-	13,195	6,062	989	20,246

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024 & 31 March 2025	150
Carrying amount	
At 31 March 2025	150
At 31 March 2024	150

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	(4,821)	-
Other debtors	10,582	7,353
	5,761	7,353

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,234	11,168
Other creditors	6,573	10,410
Accruals and deferred income	5,583	5,896
	<u>16,390</u>	<u>27,474</u>

17 Creditors: amounts falling due after more than one year

	2025 £	2024 £
Other creditors	<u>35,225</u>	<u>35,225</u>

18 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	<u>7,713</u>	<u>7,645</u>

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

19 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	<u>121,286</u>	<u>180,678</u>	<u>(211,994)</u>	<u>89,970</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	<u>173,035</u>	<u>162,117</u>	<u>(213,866)</u>	<u>121,286</u>

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Supporting People (Omagh)	-	167,501	(167,501)	-
Supporting People (Strabane)	-	193,821	(193,821)	-
Electrical safety council	1,589	-	-	1,589
Children in Need	3,000	-	-	3,000
Award for All	-	13,046	(13,046)	-
Primary Care MDT	-	5,000	(1,276)	3,724
	<u>4,589</u>	<u>379,368</u>	<u>(375,644)</u>	<u>8,313</u>

Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Supporting People 23/24 (Omagh)	-	164,350	(164,350)	-
Supporting People 23/24 (Strabane)	-	193,821	(193,821)	-
Electrical safety council	1,589	-	-	1,589
PHA Funding	-	4,000	(4,000)	-
Children in Need	3,000	-	-	3,000
Other	-	1,500	(1,500)	-
	<u>4,589</u>	<u>363,671</u>	<u>(363,671)</u>	<u>4,589</u>

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	12,789	-	12,789
Investments	150	-	150
Current assets/(liabilities)	112,256	8,313	120,569
Long term liabilities	(35,225)	-	(35,225)
	<u>89,970</u>	<u>8,313</u>	<u>98,283</u>

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	20,246	-	20,246
Investments	150	-	150
Current assets/(liabilities)	136,115	4,589	140,704
Long term liabilities	(35,225)	-	(35,225)
	<u>121,286</u>	<u>4,589</u>	<u>125,875</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

23 Cash absorbed by operations

	2025 £	2024 £
Deficit for the year	(27,592)	(51,749)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,594)	(816)
Depreciation and impairment of tangible fixed assets	7,457	7,320
Movements in working capital:		
Decrease/(increase) in debtors	1,592	(2,403)
(Decrease)/increase in creditors	(11,084)	10,414
Cash absorbed by operations	<u>(31,221)</u>	<u>(37,234)</u>

Shelter, Campaign for Homeless People (Northern Ireland) Limited

Northern Ireland - Charity number 100767

Accounts

Charity registration number NIC100767

Company registration number NI014542 (Northern Ireland)

**SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND)
LIMITED**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	R Cashell H Cox M Fenton R Mahaffy A Hettmannsperger E Evans E Ferrin L Neill	(Appointed 1 November 2023) (Appointed 1 November 2023)
Secretary	A McQuillan	
Charity number	NIC100767	
Company number	NI014542	
Registered office	Offices 2-3 4th Floor 58 Howard Street Belfast Antrim BT1 6PJ	
Auditor	Harbinson Mulholland Centrepont 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS	
Bankers	Danske Bank Donegall Square West Belfast Co. Antrim Northern Ireland BT1 6JS	

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the company's governing document, 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).

Management Committee's report

The Management Committee presents its report and accounts for the year ended 31 March 2024.

Results

The Committee Members are pleased to present the results for 2023-24. There were net outgoing resources for the year of £51,749.

Structure, Governance, and Management

Shelter Campaign for Homeless People (Northern Ireland) Limited is a company limited by guarantee, registration number N1014542. The Company has received approval by the Charity Commission for Northern Ireland as a charity, reference number NIC100767. The company is recognised by HM Revenue and Customs, reference number XN46537.

Shelter Campaign for Homeless People (Northern Ireland) Limited's conduct is governed by its Memorandum and Articles of Association.

The Management Committee is responsible for the policy and strategy of the company along with the financial and legal probity of the organisation and the appointment of members. The Management Committee meets on at least a bi-monthly basis and receives management and financial reports from the Management.

Members are recruited to ensure that representative skills and experiences are in place to deliver the company's vision and that the mission and objectives are achieved. There are two classes of membership; individual and; corporate and unincorporated bodies. Any person can apply for individual membership of the Company. Application to become an individual member is open to anyone and is subject to approval of the Management Committee. Potential Management Committee members are considered by the membership and elected at a general meeting of the company or may be co-opted.

Objectives and activities

The main aim is to reduce the risk and the impact of homelessness and poor housing by raising awareness of housing and homelessness issues, campaigning for real change and by promoting and participating in effective long-term housing and support solutions.

This aim is to be achieved by the following strategic objectives and principal outcomes sought

- **Public Engagement:** - Effective awareness raising of the risk and the occurrence of homelessness and its prevention by engaging with the public and seeking their support
- **Promoting Housing Solutions:** - Promote multiple housing solutions and housing related services both temporary and permanent; innovate and encourage community led and self-developed housing
- **Campaign Ready:** - Provide evidence-based campaigns in support of Strategic Themes; research, evaluate, educate and respond to proposed government legislation and policy
- **Resource Sound:** - Ensure financial/ fundraising action to underpin the achievement of Strategic Objectives; create the most effective highly skilled and motivated staff resource both paid and unpaid
- **Reducing Poverty and Social Exclusion:** - Work with and support socially excluded people and enable them to act, designed to create pathways out of poverty and encourage greater choice and control over their housing and neighbourhood services.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

In the year 2023/24

- After the uncertainty of the return of the Stormont Assembly, Shelter was content to see the Government taking up the reins of power here and the responsibility of the devolved authority. We look forward to the new Programme for Government and hope to see improved arrangements to meet homelessness and housing needs in the immediate post pandemic period.
- During the period where the Assembly was not proceeding, several All-Party Working Groups were established including Housing and Homelessness with MLA's represented at the meetings. These meetings were minuted and various presentations were made. While no formal ministerial action could be taken, these were useful fora to keep MLAs advised of issues and progress. Shelter was invited and attended such events which were held at Stormont.
- We were delighted to appoint two new Directors who joined the management committee this year to help steer and develop the charity.
- This year our main funder, the Supporting People funding programme provided a one-off uplift of £6.7k, extremely late in March 2024. It was made clear that this funding applied only to the SLATE service and was not guaranteed into the following year.
- The Housing Executive works closely with Shelter through its Supporting People programme and with the Grants Department. In this year, the HE Grants Department went through a major restructuring, and Shelter anticipates a new and proactive relationship in the future. While Supporting People will continue to administer both services, the service funding for GABLE will no longer be included in the Supporting People budget. The Grants Department has confirmed they did not increase funding to the GABLE project.
- There was a lengthy and protracted discussion about historic Supporting People restricted surpluses resulting in an uncertain outcome. However, to ensure the potential for returning the surplus was addressed, the possible amount has been included in the accounts for 22/23. This took place after the text had been written for the Directors Report.
- Shelter attended the 20th Anniversary of the Supporting People programme event held in Stormont. The history of the programme and its current strategic trajectory were aired on this occasion.
- Shelter supported staff for the first time to work from an overseas location. The Directors agreed that this could only take place under certain conditions and that each case would be judged on its own merits.
- Shelter's project at GABLE continued to try to obtain new funding for the Helping Hands (HH) Scheme and secured £10,000 through the National Lottery Community Funds (NLCF) Awards for All. This resulted in Shelter being invited to reapply to the NLCF for a major grant. A serious amount of work went into gathering evidence of the need for the service across the WHSCT during most of this year. Working with new older people's groups across Omagh & Fermanagh, lots of information sessions were held. GABLE staff helped around 100 households across the area through the Bank of Ireland Cost of Living Fund. Unfortunately, our bid to the NLCF was unsuccessful because they felt the scheme should be funded by Government. HH also benefitted from a funding award from the Halifax Foundation. The HH completed 398 works and had 527 referrals.
- On the theme of public engagement, GABLE staff attended community group events in our local area also, where we shared information about all our services and the financial assistance we could provide to older and disabled homeowners and private tenants through the "Older People's Fund". This award allowed GABLE staff to provide 60 households with a £90 voucher towards the cost of the works required and we assisted those 60 households to complete energy efficiency and home safety and security works.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

- SLATE successfully completed Supporting Peoples QMT framework this year. We also finalised the proposal with the NIHE and Supporting People to turn our old office space into another flat for a young person, so next year we will be able to support 12 young people in our accommodation at a time and up to 8 young people in the community.
- We continue to work with the SW Homelessness Local Area Group alongside other local organisations supporting homeless young people
- We secured various pots of funding including the Public Health Agencies Making Life Better Fund which enabled us to run workshops to encourage positive levels of physical, emotional & mental health with topics including suicide prevention, mindfulness and mental first aid. We had a bake-off competition, games nights and finally a physical well-being programme which enabled the young people to choose from access to the local leisure centre or link in with personal trainers/yoga instructors, etc.
- We continued our Flat Upgrade Programme and have completely refurbished another 4 flats with new flooring and furniture throughout, the last phase of the flats upgrade will be next year.
- We supported a total of 15 young people this year in our 11 flats. 5 of those young people successfully moved on from the project into alternative long-term tenancies within the community. In the year we provided support to a total of 8 young people living out in the community.
- Shelter's project at SLATE has its offices in Castle St, Omagh. The lease will be ending later next year and Shelter has engaged an architect to see how the site could be developed if it was to be purchased. This will be an ongoing project into the future.
- Shelter NI has been fortunate to host Rebecca Campbell, who participated in a 15-day placement as part of our long-standing partnership with the Insight Programme at Queen's University Belfast. This placement was a crucial component of Rebeccas's BSc Hons Psychology Undergraduate Degree, as she was near completion of her final year of study. The primary objective of her research project was to facilitate the development of the strategy for Asylum Seekers and Refugees by: reviewing of current strategy; engagement with organisations who support asylum seekers and refugees and pass this information to our member of staff to help the provision of services.
- In October 2023, we started our Refugee Housing and Support Project which was provided seed funds from Community Foundation NI and Oak Foundation, the project was initially based in Lisburn.
- In February 2024, we proudly launched our new Drop-in Clinic for Refugees and Asylum Seekers in the Lisburn and Castlereagh area. This initiative was created to support refugees and asylum seekers as they navigate essential aspects of settling into their new lives. Our services include providing early advice on housing options, assistance with setting up utilities like gas and electricity, support in finding employment, and guidance on applying for welfare benefits. Additionally, we offer ongoing floating support by delivering services directly or connecting clients with relevant agencies to meet their identified needs. Our goal is to provide tailored advice and assistance, empowering each person or household to thrive in your new community. Shelter has developed a range of new partners through this initiative including the local Museum in Lisburn, the Credit Union and has worked with key partners such as MEARS.
- Shelter has continued to outsource services such as Information Technology, Human Resources and Funding Support as well as the previously mention In-Form Software hosted by Homeless Link. In relation to maintaining a digital presence, Shelter has upgraded its website and is continuously embracing its social media platforms to communicate with people in need of services and to inform the public.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

- Shelter NI participates in the Collaborative Centre for Housing Evidence (CaCHE), an independent, multi-disciplinary and multi-sector consortium of academic and non-academic stakeholders. CaCHE is UK-wide in coverage (across all four nations and at different spatial scales within), as well as UK-level in focus. It intends to advance knowledge and improve the evidence base for both housing policy and practice in all parts of the U.K. The local hub meets several times each year to receive presentations and to discuss relevant research objectives and outcomes.
- Shelter NI continues to work closely with the People's Kitchen, a volunteer led charity which provides a nightly outreach service to people on the streets in the centre and environs of Belfast. From its base on the Antrim Road, it also provides a drop-in centre for people in need of support as well as supporting homeless people in temporary accommodation. People's Kitchen has also been spearheading a campaign to prevent unnecessary deaths from drug and alcohol abuse.
- Shelter continues to support community led housing projects including co-housing. A rural cohousing project in Portaferry is waiting to receive planning permission. The Belfast Co-Housing Mutual Home Ownership Society (BCHMHOS) which is headed by a management committee continued to actively seek a site to develop up to 20 new homes and a community hub. When completed, the project will provide permanently affordable housing for sale or rent. BCHMHOS has held discussions with all the political parties in Belfast City Council to promote cohousing. Belfast City Council has developed an interactive map, which has been useful in trying to find suitable site locations.
- Interest has been growing in possible Community-led housing initiatives and have been considered with the Department for Communities Housing Supply strategy. Shelter has attended a series of events and discussions about promoting Community Led Housing and embedding this into mainstream house production.
- Co-operative Alternatives is the only specialist organisation with the sole aim of developing and supporting co-operatives on the island of Ireland and Shelter NI continues to support this cooperative. CA is supporting the development of a student Housing cooperative and 10 voluntary organisations which participated in a Community Farming project among other cooperative programmes and plans.
- Shelter NI remains an active member of and contributes to Homeless Connect, of which it is a Board Member, the Committee Representing Independent Supporting People Providers (CRISPP), Co-operative Alternatives and the Belfast Co-Housing Mutual Home Ownership Society and is actively partnering with the Peoples Kitchen charity.
- The Management Committee met 10 times in the year including several special meetings. As part of the ongoing strategic review of the organisation, an unsuccessful application was made to the Dormant Accounts Fund. The Management Committee are considering how to proceed with a succession strategy and to support the appointment of a new position to support the growth of the organisation to meet the growing needs of homeless people and people in need of housing and support.
- During the year, Shelter NI provided commentary and statements to politicians, gave television and radio interviews and press releases on a variety of housing and homelessness topics. We continued to promote the key themes and asks from our current Manifesto to the reformed Assembly.
- The Shelter NI Fundraising Committee, consisting of staff representatives from each office, has remained committed to advancing fundraising initiatives and organizing events. Despite the challenges posed by increased workload pressure on staff, traditional street collections and the use of collection boxes have successfully taken place this year. The committee's resilience has allowed for the continuation of these important fundraising activities.
- Thanks to the generous donations from the public and community groups, we're able to sustain and expand our efforts to make a meaningful difference in the lives of those we support.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

The Company holds a minimum of 3 months working towards six months running costs as a reserve to ensure the orderly run down of the organisation in the situation of an unforeseeable terminal event.

Structure, governance and management

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

R Cashell	
H Cox	
M Fenton	
R Mahaffy	
P Loughran	(Resigned 4 October 2023)
A Hettmannsperger	
E Evans	
E Ferrin	(Appointed 1 November 2023)
L Neill	(Appointed 1 November 2023)

Funds held as custodian trustee

The charity does not hold any funds as custodian for any other trustee body.

Auditor

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

Taxation

Under Section 485 and 486 of Corporation Taxes Act 2010, Shelter, Campaign for the Homeless (Northern Ireland) Limited is entitled to charity tax exemption.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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



A McQuillan
Secretary

27 November 2024

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

The directors, who also act as trustees for the charitable activities of Shelter, Campaign for the Homeless (Northern Ireland) Limited, are responsible for preparing the Directors' 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 Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company 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 Directors 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 company will continue in operation.

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

Opinion

We have audited the financial statements of Shelter, Campaign For Homeless People (Northern Ireland) Limited (the 'company') for the year ended 31 March 2024 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 2024 and of its incoming resources and application of resources, 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 company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' 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 company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Directors' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Directors

As explained more fully in the statement of Directors' responsibilities, the Directors 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 Directors 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 Directors are responsible for assessing the company'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 Directors 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

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland
Chartered Accountants
Statutory Auditor

27/11/24

Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Harbinson Mulholland is eligible for appointment as auditor of the company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>					
Donations and legacies	4	72,258	1,500	73,758	67,939
Charitable activities	3	87,433	362,171	449,604	455,080
Investments	5	816	-	816	1,012
Other income	6	1,610	-	1,610	1,235
Total income		<u>162,117</u>	<u>363,671</u>	<u>525,788</u>	<u>525,266</u>
<u>Expenditure on:</u>					
Charitable activities	7	213,866	363,671	577,537	551,608
Other	12	-	-	-	35,225
Total resources expended		<u>213,866</u>	<u>363,671</u>	<u>577,537</u>	<u>586,833</u>
Net expenditure for the year/ Net movement in funds		(51,749)	-	(51,749)	(61,567)
Fund balances at 1 April 2023		<u>173,035</u>	<u>4,589</u>	<u>177,624</u>	<u>239,191</u>
Fund balances at 31 March 2024		<u>121,286</u>	<u>4,589</u>	<u>125,875</u>	<u>177,624</u>

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

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.

The notes on pages 14 to 24 form part of these financial statements.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		20,246		18,050
Investments	15		150		150
			<u>20,396</u>		<u>18,200</u>
Current assets					
Debtors	16	7,353		4,950	
Cash at bank and in hand		160,825		206,759	
		<u>168,178</u>		<u>211,709</u>	
Creditors: amounts falling due within one year	17	(27,474)		(17,060)	
Net current assets			<u>140,704</u>		<u>194,649</u>
Total assets less current liabilities			<u>161,100</u>		<u>212,849</u>
Creditors: amounts falling due after more than one year	18		(35,225)		(35,225)
Net assets excluding pension liability			<u>125,875</u>		<u>177,624</u>
Net assets			<u><u>125,875</u></u>		<u><u>177,624</u></u>
The funds of the company					
Restricted income funds	22		4,589		4,589
Unrestricted funds			121,286		173,035
			<u>125,875</u>		<u>177,624</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 65 of the Charities Act (NI) 2008 .

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

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

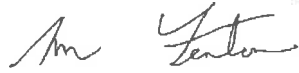
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

**SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND)
LIMITED**

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2024

The financial statements were approved by the Directors on 27 November 2024



M Fenton
Chairperson

Company registration number NI014542 (Northern Ireland)

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	24		(37,234)		(30,971)
Investing activities					
Purchase of tangible fixed assets		(9,516)		(12,552)	
Investment income received		816		1,012	
Net cash used in investing activities			(8,700)		(11,540)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(45,934)		(42,511)
Cash and cash equivalents at beginning of year			206,759		249,270
Cash and cash equivalents at end of year			160,825		206,759

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF CASH FLOWS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

1 Critical accounting estimates and judgements

In the application of the company's accounting policies, the Directors 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.

Tangible 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.

2 Accounting policies

Charity information

Shelter, Campaign For Homeless People (Northern Ireland) Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Offices 2-3 4th Floor, 58 Howard Street, Belfast, Antrim, BT1 6PJ.

2.1 Accounting convention

The accounts have been prepared in accordance with the 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)" (as amended for accounting periods commencing from 1 January 2016). The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

2.2 Going concern

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

2.3 Charitable funds

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

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

2.4 Income

Income is recognised when the company 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

2 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the company 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 company 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.

2.5 Expenditure

This comprises all resources applied by the charity when working to meet its charitable objectives. This includes support costs allocated to activities on the basis of time spent on those activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include the costs of maintaining the office.

2.6 Tangible fixed assets

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

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

Omagh tenants	20% straight line
Office equipment	20% straight line
Computer software	33% 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.

2.7 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.

2.8 Impairment of fixed assets

At each reporting end date, the company 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).

2.9 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

2 Accounting policies

(Continued)

2.10 Financial instruments

The company 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 company's balance sheet when the company 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 company's contractual obligations expire or are discharged or cancelled.

2.11 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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.12 Retirement benefits

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable income						
Grants and contracts	46,409	355,171	401,580	32,729	358,182	390,911
Fuel income	1,055	-	1,055	1,728	-	1,728
Rental income	39,969	-	39,969	38,640	-	38,640
NIHE PIF	-	-	-	-	6,801	6,801
National lottery funding	-	7,000	7,000	-	17,000	17,000
	<u>87,433</u>	<u>362,171</u>	<u>449,604</u>	<u>73,097</u>	<u>381,983</u>	<u>455,080</u>

4 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	72,258	1,500	73,758	67,939
For the year ended 31 March 2023	<u>67,939</u>	<u>-</u>		<u>67,939</u>

All donations prior year were unrestricted; a single restricted donation was made in the current year.

5 Investments

	2024 £	2023 £
Bank Interest	<u>816</u>	<u>1,012</u>

All investment income in the current and prior year was unrestricted

6 Other income

	2024 £	2023 £
Other trading activities	<u>1,610</u>	<u>1,235</u>

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

6 Other income (Continued)

All other income in the current and prior year was unrestricted

7 Charitable activities

	2024 £	2023 £
Staff costs	328,061	342,327
Depreciation and impairment	4,008	3,360
Charitable activities undertaken directly	134,718	147,408
	<u>466,787</u>	<u>493,095</u>
Share of support costs (see note 11)	106,166	54,733
Share of governance costs (see note 11)	4,584	3,780
	<u>577,537</u>	<u>551,608</u>
Analysis by fund		
Unrestricted funds	213,866	149,405
Restricted funds	363,671	402,203
	<u>577,537</u>	<u>551,608</u>
For the year ended 31 March 2023		
Unrestricted funds	149,405	
Restricted funds	402,203	
	<u>551,608</u>	

8 Net movement in funds

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	4,584	3,780
Depreciation of owned tangible fixed assets	7,320	7,057

9 Directors

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	23	24
Employment costs	2024 £	2023 £
Wages and salaries	366,445	345,961
Social security costs	28,306	19,008
Other pension costs	7,645	6,859
	402,396	371,828

The total amount of employee benefits received by Key Management personnel in the year was £82,187 (2023: £79,477)

The Key Management personnel comprise of the Director and the Area Manager.

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

11 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Staff costs	74,335	-	74,335	29,501
Depreciation	3,312	-	3,312	3,696
Telephone	2,804	-	2,804	3,124
Insurance	1,700	-	1,700	1,925
Information Technology	2,610	-	2,610	3,461
Sundry	781	-	781	2,233
Subscriptions	645	-	645	597
Postage and stationery	30	-	30	27
Repairs and maintenance	6,896	-	6,896	1,756
Heat and light	3,388	-	3,388	896
Rent and rates	6,921	-	6,921	7,517
Professional fees and courses	2,744	-	2,744	-
Audit fees	-	4,584	4,584	3,780
	<u>106,166</u>	<u>4,584</u>	<u>110,750</u>	<u>58,513</u>
Analysed between Charitable activities	<u>106,166</u>	<u>4,584</u>	<u>110,750</u>	<u>58,513</u>

12 Other

	Total 2024 £	Restricted funds 2023 £
Supporting people reserves repayment	-	35,225

13 Taxation

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

14 Tangible fixed assets

	Leasehold improvements £	Omagh tenants £	Office equipment £	Computer software £	Total £
Cost					
At 1 April 2023	53,379	49,821	42,728	23,891	169,819
Additions	-	8,457	1,059	-	9,516
At 31 March 2024	53,379	58,278	43,787	23,891	179,335
Depreciation and impairment					
At 1 April 2023	53,379	42,194	34,708	21,488	151,769
Depreciation charged in the year	-	2,889	3,017	1,414	7,320
At 31 March 2024	53,379	45,083	37,725	22,902	159,089
Carrying amount					
At 31 March 2024	-	13,195	6,062	989	20,246
At 31 March 2023	-	7,627	8,020	2,403	18,050

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023 & 31 March 2024	150
Carrying amount	
At 31 March 2024	150
At 31 March 2023	150

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	7,353	4,950

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	11,168	2,545
Other creditors	10,410	7,499
Accruals and deferred income	5,896	7,016
	27,474	17,060

18 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Other creditors	35,225	35,225

19 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,645	6,859

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

20 Unrestricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	173,035	162,117	(213,866)	-	121,286
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	184,926	143,283	(149,405)	(5,769)	173,035

21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	20,246	-	20,246
Investments	150	-	150
Current assets/(liabilities)	136,115	4,589	140,704
Long term liabilities	(35,225)	-	(35,225)
	121,286	4,589	125,875
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	18,050	-	18,050
Investments	150	-	150
Current assets/(liabilities)	154,835	39,814	194,649
Long term liabilities	-	(35,225)	(35,225)
	173,035	4,589	177,624

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

22 Restricted funds

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

	Movement in funds		
	Balance at 1 April 2023	Incoming resources	Resources expended 31 March 2024
	£	£	£
Supporting People 23/24 (Omagh)	-	164,350	(164,350)
Supporting People 23/24 (Strabane)	-	193,821	(193,821)
Electrical safety council	1,589	-	-
PHA Funding	-	4,000	(4,000)
Children in Need	3,000	-	-
Other	-	1,500	(1,500)
	<u>4,589</u>	<u>363,671</u>	<u>(363,671)</u>
			<u>4,589</u>

Expenditure in the prior year includes a disputed estimate of £35,225 of historic surplus funds within supporting people that are potentially due to be paid back to the Northern Ireland Housing Executive over a three year period.

23 Related party transactions

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

	2024 £	2023 £
24 Cash generated from operations		
Deficit for the year	(51,749)	(61,567)
Adjustments for:		
Investment income recognised in statement of financial activities	(816)	(1,012)
Depreciation and impairment of tangible fixed assets	7,320	7,056
Movements in working capital:		
(Increase)/decrease in debtors	(2,403)	2,479
Increase in creditors	10,414	22,073
Cash absorbed by operations	<u>(37,234)</u>	<u>(30,971)</u>

Shelter, Campaign for Homeless People (Northern Ireland) Limited

Northern Ireland - Charity number 100767

Annual report

Charity registration number NIC100767

Company registration number NI014542 (Northern Ireland)

**SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND)
LIMITED**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors

R Cashell
H Cox
M Fenton
R Mahaffy
A Hettmannsperger
E Evans
E Ferrin
L Neill

(Appointed 1 November 2023)
(Appointed 1 November 2023)

Secretary

A McQuillan

Charity number

NIC100767

Company number

NI014542

Registered office

Offices 2-3 4th Floor
58 Howard Street
Belfast
Antrim
BT1 6PJ

Auditor

Harbinson Mulholland
Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Bankers

Danske Bank
Donegall Square West
Belfast
Co. Antrim
Northern Ireland
BT1 6JS

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the company's governing document, 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).

Management Committee's report

The Management Committee presents its report and accounts for the year ended 31 March 2024.

Results

The Committee Members are pleased to present the results for 2023-24. There were net outgoing resources for the year of £51,749.

Structure, Governance, and Management

Shelter Campaign for Homeless People (Northern Ireland) Limited is a company limited by guarantee, registration number N1014542. The Company has received approval by the Charity Commission for Northern Ireland as a charity, reference number NIC100767. The company is recognised by HM Revenue and Customs, reference number XN46537.

Shelter Campaign for Homeless People (Northern Ireland) Limited's conduct is governed by its Memorandum and Articles of Association.

The Management Committee is responsible for the policy and strategy of the company along with the financial and legal probity of the organisation and the appointment of members. The Management Committee meets on at least a bi-monthly basis and receives management and financial reports from the Management.

Members are recruited to ensure that representative skills and experiences are in place to deliver the company's vision and that the mission and objectives are achieved. There are two classes of membership; individual and; corporate and unincorporated bodies. Any person can apply for individual membership of the Company. Application to become an individual member is open to anyone and is subject to approval of the Management Committee. Potential Management Committee members are considered by the membership and elected at a general meeting of the company or may be co-opted.

Objectives and activities

The main aim is to reduce the risk and the impact of homelessness and poor housing by raising awareness of housing and homelessness issues, campaigning for real change and by promoting and participating in effective long-term housing and support solutions.

This aim is to be achieved by the following strategic objectives and principal outcomes sought

- Public Engagement: - Effective awareness raising of the risk and the occurrence of homelessness and its prevention by engaging with the public and seeking their support
- Promoting Housing Solutions: - Promote multiple housing solutions and housing related services both temporary and permanent; innovate and encourage community led and self-developed housing
- Campaign Ready: - Provide evidence-based campaigns in support of Strategic Themes; research, evaluate, educate and respond to proposed government legislation and policy
- Resource Sound: - Ensure financial/ fundraising action to underpin the achievement of Strategic Objectives; create the most effective highly skilled and motivated staff resource both paid and unpaid
- Reducing Poverty and Social Exclusion: - Work with and support socially excluded people and enable them to act, designed to create pathways out of poverty and encourage greater choice and control over their housing and neighbourhood services.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

In the year 2023/24

- After the uncertainty of the return of the Stormont Assembly, Shelter was content to see the Government taking up the reins of power here and the responsibility of the devolved authority. We look forward to the new Programme for Government and hope to see improved arrangements to meet homelessness and housing needs in the immediate post pandemic period.
- During the period where the Assembly was not proceeding, several All-Party Working Groups were established including Housing and Homelessness with MLA's represented at the meetings. These meetings were minuted and various presentations were made. While no formal ministerial action could be taken, these were useful fora to keep MLAs advised of issues and progress. Shelter was invited and attended such events which were held at Stormont.
- We were delighted to appoint two new Directors who joined the management committee this year to help steer and develop the charity.
- This year our main funder, the Supporting People funding programme provided a one-off uplift of £6.7k, extremely late in March 2024. It was made clear that this funding applied only to the SLATE service and was not guaranteed into the following year.
- The Housing Executive works closely with Shelter through its Supporting People programme and with the Grants Department. In this year, the HE Grants Department went through a major restructuring, and Shelter anticipates a new and proactive relationship in the future. While Supporting People will continue to administer both services, the service funding for GABLE will no longer be included in the Supporting People budget. The Grants Department has confirmed they did not increase funding to the GABLE project.
- There was a lengthy and protracted discussion about historic Supporting People restricted surpluses resulting in an uncertain outcome. However, to ensure the potential for returning the surplus was addressed, the possible amount has been included in the accounts for 22/23. This took place after the text had been written for the Directors Report.
- Shelter attended the 20th Anniversary of the Supporting People programme event held in Stormont. The history of the programme and its current strategic trajectory were aired on this occasion.
- Shelter supported staff for the first time to work from an overseas location. The Directors agreed that this could only take place under certain conditions and that each case would be judged on its own merits.
- Shelter's project at GABLE continued to try to obtain new funding for the Helping Hands (HH) Scheme and secured £10,000 through the National Lottery Community Funds (NLCF) Awards for All. This resulted in Shelter being invited to reapply to the NLCF for a major grant. A serious amount of work went into gathering evidence of the need for the service across the WHSCT during most of this year. Working with new older people's groups across Omagh & Fermanagh, lots of information sessions were held. GABLE staff helped around 100 households across the area through the Bank of Ireland Cost of Living Fund. Unfortunately, our bid to the NLCF was unsuccessful because they felt the scheme should be funded by Government. HH also benefitted from a funding award from the Halifax Foundation. The HH completed 398 works and had 527 referrals.
- On the theme of public engagement, GABLE staff attended community group events in our local area also, where we shared information about all our services and the financial assistance we could provide to older and disabled homeowners and private tenants through the "Older People's Fund". This award allowed GABLE staff to provide 60 households with a £90 voucher towards the cost of the works required and we assisted those 60 households to complete energy efficiency and home safety and security works.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

- SLATE successfully completed Supporting Peoples QMT framework this year. We also finalised the proposal with the NIHE and Supporting People to turn our old office space into another flat for a young person, so next year we will be able to support 12 young people in our accommodation at a time and up to 8 young people in the community.
- We continue to work with the SW Homelessness Local Area Group alongside other local organisations supporting homeless young people
- We secured various pots of funding including the Public Health Agencies Making Life Better Fund which enabled us to run workshops to encourage positive levels of physical, emotional & mental health with topics including suicide prevention, mindfulness and mental first aid. We had a bake-off competition, games nights and finally a physical well-being programme which enabled the young people to choose from access to the local leisure centre or link in with personal trainers/yoga instructors, etc.
- We continued our Flat Upgrade Programme and have completely refurbished another 4 flats with new flooring and furniture throughout, the last phase of the flats upgrade will be next year.
- We supported a total of 15 young people this year in our 11 flats. 5 of those young people successfully moved on from the project into alternative long-term tenancies within the community. In the year we provided support to a total of 8 young people living out in the community.
- Shelter's project at SLATE has its offices in Castle St, Omagh. The lease will be ending later next year and Shelter has engaged an architect to see how the site could be developed if it was to be purchased. This will be an ongoing project into the future.
- Shelter NI has been fortunate to host Rebecca Campbell, who participated in a 15-day placement as part of our long-standing partnership with the Insight Programme at Queen's University Belfast. This placement was a crucial component of Rebeccas's BSc Hons Psychology Undergraduate Degree, as she was near completion of her final year of study. The primary objective of her research project was to facilitate the development of the strategy for Asylum Seekers and Refugees by: reviewing of current strategy; engagement with organisations who support asylum seekers and refugees and pass this information to our member of staff to help the provision of services.
- In October 2023, we started our Refugee Housing and Support Project which was provided seed funds from Community Foundation NI and Oak Foundation, the project was initially based in Lisburn.
- In February 2024, we proudly launched our new Drop-in Clinic for Refugees and Asylum Seekers in the Lisburn and Castlereagh area. This initiative was created to support refugees and asylum seekers as they navigate essential aspects of settling into their new lives. Our services include providing early advice on housing options, assistance with setting up utilities like gas and electricity, support in finding employment, and guidance on applying for welfare benefits. Additionally, we offer ongoing floating support by delivering services directly or connecting clients with relevant agencies to meet their identified needs. Our goal is to provide tailored advice and assistance, empowering each person or household to thrive in your new community. Shelter has developed a range of new partners through this initiative including the local Museum in Lisburn, the Credit Union and has worked with key partners such as MEARS.
- Shelter has continued to outsource services such as Information Technology, Human Resources and Funding Support as well as the previously mention In-Form Software hosted by Homeless Link. In relation to maintaining a digital presence, Shelter has upgraded its website and is continuously embracing its social media platforms to communicate with people in need of services and to inform the public.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

- Shelter NI participates in the Collaborative Centre for Housing Evidence (CaCHE), an independent, multi-disciplinary and multi-sector consortium of academic and non-academic stakeholders. CaCHE is UK-wide in coverage (across all four nations and at different spatial scales within), as well as UK-level in focus. It intends to advance knowledge and improve the evidence base for both housing policy and practice in all parts of the U.K. The local hub meets several times each year to receive presentations and to discuss relevant research objectives and outcomes.
- Shelter NI continues to work closely with the People's Kitchen, a volunteer led charity which provides a nightly outreach service to people on the streets in the centre and environs of Belfast. From its base on the Antrim Road, it also provides a drop-in centre for people in need of support as well as supporting homeless people in temporary accommodation. People's Kitchen has also been spearheading a campaign to prevent unnecessary deaths from drug and alcohol abuse.
- Shelter continues to support community led housing projects including co-housing. A rural cohousing project in Portaferry is waiting to receive planning permission. The Belfast Co-Housing Mutual Home Ownership Society (BCHMHOS) which is headed by a management committee continued to actively seek a site to develop up to 20 new homes and a community hub. When completed, the project will provide permanently affordable housing for sale or rent. BCHMHOS has held discussions with all the political parties in Belfast City Council to promote cohousing. Belfast City Council has developed an interactive map, which has been useful in trying to find suitable site locations.
- Interest has been growing in possible Community-led housing initiatives and have been considered with the Department for Communities Housing Supply strategy. Shelter has attended a series of events and discussions about promoting Community Led Housing and embedding this into mainstream house production.
- Co-operative Alternatives is the only specialist organisation with the sole aim of developing and supporting co-operatives on the island of Ireland and Shelter NI continues to support this cooperative. CA is supporting the development of a student Housing cooperative and 10 voluntary organisations which participated in a Community Farming project among other cooperative programmes and plans.
- Shelter NI remains an active member of and contributes to Homeless Connect, of which it is a Board Member, the Committee Representing Independent Supporting People Providers (CRISPP), Co-operative Alternatives and the Belfast Co-Housing Mutual Home Ownership Society and is actively partnering with the Peoples Kitchen charity.
- The Management Committee met 10 times in the year including several special meetings. As part of the ongoing strategic review of the organisation, an unsuccessful application was made to the Dormant Accounts Fund. The Management Committee are considering how to proceed with a succession strategy and to support the appointment of a new position to support the growth of the organisation to meet the growing needs of homeless people and people in need of housing and support.
- During the year, Shelter NI provided commentary and statements to politicians, gave television and radio interviews and press releases on a variety of housing and homelessness topics. We continued to promote the key themes and asks from our current Manifesto to the reformed Assembly.
- The Shelter NI Fundraising Committee, consisting of staff representatives from each office, has remained committed to advancing fundraising initiatives and organizing events. Despite the challenges posed by increased workload pressure on staff, traditional street collections and the use of collection boxes have successfully taken place this year. The committee's resilience has allowed for the continuation of these important fundraising activities.
- Thanks to the generous donations from the public and community groups, we're able to sustain and expand our efforts to make a meaningful difference in the lives of those we support.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

The Company holds a minimum of 3 months working towards six months running costs as a reserve to ensure the orderly run down of the organisation in the situation of an unforeseeable terminal event.

Structure, governance and management

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

R Cashell	
H Cox	
M Fenton	
R Mahaffy	
P Loughran	(Resigned 4 October 2023)
A Hettmannsperger	
E Evans	
E Ferrin	(Appointed 1 November 2023)
L Neill	(Appointed 1 November 2023)

Funds held as custodian trustee

The charity does not hold any funds as custodian for any other trustee body.

Auditor

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

Taxation

Under Section 485 and 486 of Corporation Taxes Act 2010, Shelter, Campaign for the Homeless (Northern Ireland) Limited is entitled to charity tax exemption.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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



A McQuillan
Secretary

27 November 2024

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

The directors, who also act as trustees for the charitable activities of Shelter, Campaign for the Homeless (Northern Ireland) Limited, are responsible for preparing the Directors' 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 Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company 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 Directors 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 company will continue in operation.

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

Opinion

We have audited the financial statements of Shelter, Campaign For Homeless People (Northern Ireland) Limited (the 'company') for the year ended 31 March 2024 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 2024 and of its incoming resources and application of resources, 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 company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' 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 company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Directors' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Directors

As explained more fully in the statement of Directors' responsibilities, the Directors 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 Directors 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 Directors are responsible for assessing the company'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 Directors 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

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland
Chartered Accountants
Statutory Auditor

27/11/24

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Harbinson Mulholland is eligible for appointment as auditor of the company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>					
Donations and legacies	4	72,258	1,500	73,758	67,939
Charitable activities	3	87,433	362,171	449,604	455,080
Investments	5	816	-	816	1,012
Other income	6	1,610	-	1,610	1,235
Total income		162,117	363,671	525,788	525,266
<u>Expenditure on:</u>					
Charitable activities	7	213,866	363,671	577,537	551,608
Other	12	-	-	-	35,225
Total resources expended		213,866	363,671	577,537	586,833
Net expenditure for the year/ Net movement in funds		(51,749)	-	(51,749)	(61,567)
Fund balances at 1 April 2023		173,035	4,589	177,624	239,191
Fund balances at 31 March 2024		121,286	4,589	125,875	177,624

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

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.

The notes on pages 14 to 24 form part of these financial statements.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		20,246		18,050
Investments	15		150		150
			<u>20,396</u>		<u>18,200</u>
Current assets					
Debtors	16	7,353		4,950	
Cash at bank and in hand		160,825		206,759	
		<u>168,178</u>		<u>211,709</u>	
Creditors: amounts falling due within one year	17	(27,474)		(17,060)	
Net current assets			<u>140,704</u>		<u>194,649</u>
Total assets less current liabilities			<u>161,100</u>		<u>212,849</u>
Creditors: amounts falling due after more than one year	18		(35,225)		(35,225)
Net assets excluding pension liability			<u>125,875</u>		<u>177,624</u>
Net assets			<u><u>125,875</u></u>		<u><u>177,624</u></u>
The funds of the company					
Restricted income funds	22		4,589		4,589
Unrestricted funds			121,286		173,035
			<u>125,875</u>		<u>177,624</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 65 of the Charities Act (NI) 2008 .

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

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

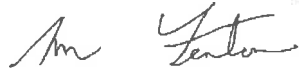
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

**SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND)
LIMITED**

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2024

The financial statements were approved by the Directors on 27 November 2024



M Fenton
Chairperson

Company registration number NI014542 (Northern Ireland)

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	24		(37,234)		(30,971)
Investing activities					
Purchase of tangible fixed assets		(9,516)		(12,552)	
Investment income received		816		1,012	
Net cash used in investing activities			(8,700)		(11,540)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(45,934)		(42,511)
Cash and cash equivalents at beginning of year			206,759		249,270
Cash and cash equivalents at end of year			160,825		206,759

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF CASH FLOWS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

1 Critical accounting estimates and judgements

In the application of the company's accounting policies, the Directors 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.

Tangible 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.

2 Accounting policies

Charity information

Shelter, Campaign For Homeless People (Northern Ireland) Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Offices 2-3 4th Floor, 58 Howard Street, Belfast, Antrim, BT1 6PJ.

2.1 Accounting convention

The accounts have been prepared in accordance with the 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)" (as amended for accounting periods commencing from 1 January 2016). The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

2.2 Going concern

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

2.3 Charitable funds

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

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

2.4 Income

Income is recognised when the company 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

2 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the company 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 company 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.

2.5 Expenditure

This comprises all resources applied by the charity when working to meet its charitable objectives. This includes support costs allocated to activities on the basis of time spent on those activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include the costs of maintaining the office.

2.6 Tangible fixed assets

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

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

Omagh tenants	20% straight line
Office equipment	20% straight line
Computer software	33% 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.

2.7 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.

2.8 Impairment of fixed assets

At each reporting end date, the company 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).

2.9 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

2 Accounting policies

(Continued)

2.10 Financial instruments

The company 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 company's balance sheet when the company 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 company's contractual obligations expire or are discharged or cancelled.

2.11 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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.12 Retirement benefits

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable income						
Grants and contracts	46,409	355,171	401,580	32,729	358,182	390,911
Fuel income	1,055	-	1,055	1,728	-	1,728
Rental income	39,969	-	39,969	38,640	-	38,640
NIHE PIF	-	-	-	-	6,801	6,801
National lottery funding	-	7,000	7,000	-	17,000	17,000
	<u>87,433</u>	<u>362,171</u>	<u>449,604</u>	<u>73,097</u>	<u>381,983</u>	<u>455,080</u>

4 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	72,258	1,500	73,758	67,939
For the year ended 31 March 2023	<u>67,939</u>	<u>-</u>		<u>67,939</u>

All donations prior year were unrestricted; a single restricted donation was made in the current year.

5 Investments

	2024 £	2023 £
Bank Interest	<u>816</u>	<u>1,012</u>

All investment income in the current and prior year was unrestricted

6 Other income

	2024 £	2023 £
Other trading activities	<u>1,610</u>	<u>1,235</u>

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

6 Other income (Continued)

All other income in the current and prior year was unrestricted

7 Charitable activities

	2024 £	2023 £
Staff costs	328,061	342,327
Depreciation and impairment	4,008	3,360
Charitable activities undertaken directly	134,718	147,408
	<u>466,787</u>	<u>493,095</u>
Share of support costs (see note 11)	106,166	54,733
Share of governance costs (see note 11)	4,584	3,780
	<u>577,537</u>	<u>551,608</u>
Analysis by fund		
Unrestricted funds	213,866	149,405
Restricted funds	363,671	402,203
	<u>577,537</u>	<u>551,608</u>
For the year ended 31 March 2023		
Unrestricted funds	149,405	
Restricted funds	402,203	
	<u>551,608</u>	

8 Net movement in funds

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	4,584	3,780
Depreciation of owned tangible fixed assets	7,320	7,057

9 Directors

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	23	24
Employment costs	2024 £	2023 £
Wages and salaries	366,445	345,961
Social security costs	28,306	19,008
Other pension costs	7,645	6,859
	402,396	371,828

The total amount of employee benefits received by Key Management personnel in the year was £82,187 (2023: £79,477)

The Key Management personnel comprise of the Director and the Area Manager.

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

11 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Staff costs	74,335	-	74,335	29,501
Depreciation	3,312	-	3,312	3,696
Telephone	2,804	-	2,804	3,124
Insurance	1,700	-	1,700	1,925
Information Technology	2,610	-	2,610	3,461
Sundry	781	-	781	2,233
Subscriptions	645	-	645	597
Postage and stationery	30	-	30	27
Repairs and maintenance	6,896	-	6,896	1,756
Heat and light	3,388	-	3,388	896
Rent and rates	6,921	-	6,921	7,517
Professional fees and courses	2,744	-	2,744	-
Audit fees	-	4,584	4,584	3,780
	<u>106,166</u>	<u>4,584</u>	<u>110,750</u>	<u>58,513</u>
Analysed between Charitable activities	<u>106,166</u>	<u>4,584</u>	<u>110,750</u>	<u>58,513</u>

12 Other

	Total 2024 £	Restricted funds 2023 £
Supporting people reserves repayment	-	35,225

13 Taxation

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

14 Tangible fixed assets

	Leasehold improvements £	Omagh tenants £	Office equipment £	Computer software £	Total £
Cost					
At 1 April 2023	53,379	49,821	42,728	23,891	169,819
Additions	-	8,457	1,059	-	9,516
At 31 March 2024	53,379	58,278	43,787	23,891	179,335
Depreciation and impairment					
At 1 April 2023	53,379	42,194	34,708	21,488	151,769
Depreciation charged in the year	-	2,889	3,017	1,414	7,320
At 31 March 2024	53,379	45,083	37,725	22,902	159,089
Carrying amount					
At 31 March 2024	-	13,195	6,062	989	20,246
At 31 March 2023	-	7,627	8,020	2,403	18,050

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023 & 31 March 2024	150
Carrying amount	
At 31 March 2024	150
At 31 March 2023	150

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	7,353	4,950

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	11,168	2,545
Other creditors	10,410	7,499
Accruals and deferred income	5,896	7,016
	27,474	17,060

18 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Other creditors	35,225	35,225

19 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,645	6,859

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

20 Unrestricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	173,035	162,117	(213,866)	-	121,286
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	184,926	143,283	(149,405)	(5,769)	173,035

21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	20,246	-	20,246
Investments	150	-	150
Current assets/(liabilities)	136,115	4,589	140,704
Long term liabilities	(35,225)	-	(35,225)
	121,286	4,589	125,875
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	18,050	-	18,050
Investments	150	-	150
Current assets/(liabilities)	154,835	39,814	194,649
Long term liabilities	-	(35,225)	(35,225)
	173,035	4,589	177,624

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

22 Restricted funds

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

	Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
Supporting People 23/24 (Omagh)	-	164,350	(164,350)	-
Supporting People 23/24 (Strabane)	-	193,821	(193,821)	-
Electrical safety council	1,589	-	-	1,589
PHA Funding	-	4,000	(4,000)	-
Children in Need	3,000	-	-	3,000
Other	-	1,500	(1,500)	-
	<u>4,589</u>	<u>363,671</u>	<u>(363,671)</u>	<u>4,589</u>

Expenditure in the prior year includes a disputed estimate of £35,225 of historic surplus funds within supporting people that are potentially due to be paid back to the Northern Ireland Housing Executive over a three year period.

23 Related party transactions

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

	2024 £	2023 £
24 Cash generated from operations		
Deficit for the year	(51,749)	(61,567)
Adjustments for:		
Investment income recognised in statement of financial activities	(816)	(1,012)
Depreciation and impairment of tangible fixed assets	7,320	7,056
Movements in working capital:		
(Increase)/decrease in debtors	(2,403)	2,479
Increase in creditors	10,414	22,073
Cash absorbed by operations	<u>(37,234)</u>	<u>(30,971)</u>

Shelter, Campaign for Homeless People (Northern Ireland) Limited

Northern Ireland - Charity number 100767

Annual return

Charity registration number NIC100767

Company registration number NI014542 (Northern Ireland)

**SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND)
LIMITED**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors

R Cashell
H Cox
M Fenton
R Mahaffy
A Hettmannsperger
E Evans
E Ferrin
L Neill

(Appointed 1 November 2023)
(Appointed 1 November 2023)

Secretary

A McQuillan

Charity number

NIC100767

Company number

NI014542

Registered office

Offices 2-3 4th Floor
58 Howard Street
Belfast
Antrim
BT1 6PJ

Auditor

Harbinson Mulholland
Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Bankers

Danske Bank
Donegall Square West
Belfast
Co. Antrim
Northern Ireland
BT1 6JS

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the company's governing document, 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).

Management Committee's report

The Management Committee presents its report and accounts for the year ended 31 March 2024.

Results

The Committee Members are pleased to present the results for 2023-24. There were net outgoing resources for the year of £51,749.

Structure, Governance, and Management

Shelter Campaign for Homeless People (Northern Ireland) Limited is a company limited by guarantee, registration number N1014542. The Company has received approval by the Charity Commission for Northern Ireland as a charity, reference number NIC100767. The company is recognised by HM Revenue and Customs, reference number XN46537.

Shelter Campaign for Homeless People (Northern Ireland) Limited's conduct is governed by its Memorandum and Articles of Association.

The Management Committee is responsible for the policy and strategy of the company along with the financial and legal probity of the organisation and the appointment of members. The Management Committee meets on at least a bi-monthly basis and receives management and financial reports from the Management.

Members are recruited to ensure that representative skills and experiences are in place to deliver the company's vision and that the mission and objectives are achieved. There are two classes of membership; individual and; corporate and unincorporated bodies. Any person can apply for individual membership of the Company. Application to become an individual member is open to anyone and is subject to approval of the Management Committee. Potential Management Committee members are considered by the membership and elected at a general meeting of the company or may be co-opted.

Objectives and activities

The main aim is to reduce the risk and the impact of homelessness and poor housing by raising awareness of housing and homelessness issues, campaigning for real change and by promoting and participating in effective long-term housing and support solutions.

This aim is to be achieved by the following strategic objectives and principal outcomes sought

- **Public Engagement:** - Effective awareness raising of the risk and the occurrence of homelessness and its prevention by engaging with the public and seeking their support
- **Promoting Housing Solutions:** - Promote multiple housing solutions and housing related services both temporary and permanent; innovate and encourage community led and self-developed housing
- **Campaign Ready:** - Provide evidence-based campaigns in support of Strategic Themes; research, evaluate, educate and respond to proposed government legislation and policy
- **Resource Sound:** - Ensure financial/ fundraising action to underpin the achievement of Strategic Objectives; create the most effective highly skilled and motivated staff resource both paid and unpaid
- **Reducing Poverty and Social Exclusion:** - Work with and support socially excluded people and enable them to act, designed to create pathways out of poverty and encourage greater choice and control over their housing and neighbourhood services.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

In the year 2023/24

- After the uncertainty of the return of the Stormont Assembly, Shelter was content to see the Government taking up the reins of power here and the responsibility of the devolved authority. We look forward to the new Programme for Government and hope to see improved arrangements to meet homelessness and housing needs in the immediate post pandemic period.
- During the period where the Assembly was not proceeding, several All-Party Working Groups were established including Housing and Homelessness with MLA's represented at the meetings. These meetings were minuted and various presentations were made. While no formal ministerial action could be taken, these were useful fora to keep MLAs advised of issues and progress. Shelter was invited and attended such events which were held at Stormont.
- We were delighted to appoint two new Directors who joined the management committee this year to help steer and develop the charity.
- This year our main funder, the Supporting People funding programme provided a one-off uplift of £6.7k, extremely late in March 2024. It was made clear that this funding applied only to the SLATE service and was not guaranteed into the following year.
- The Housing Executive works closely with Shelter through its Supporting People programme and with the Grants Department. In this year, the HE Grants Department went through a major restructuring, and Shelter anticipates a new and proactive relationship in the future. While Supporting People will continue to administer both services, the service funding for GABLE will no longer be included in the Supporting People budget. The Grants Department has confirmed they did not increase funding to the GABLE project.
- There was a lengthy and protracted discussion about historic Supporting People restricted surpluses resulting in an uncertain outcome. However, to ensure the potential for returning the surplus was addressed, the possible amount has been included in the accounts for 22/23. This took place after the text had been written for the Directors Report.
- Shelter attended the 20th Anniversary of the Supporting People programme event held in Stormont. The history of the programme and its current strategic trajectory were aired on this occasion.
- Shelter supported staff for the first time to work from an overseas location. The Directors agreed that this could only take place under certain conditions and that each case would be judged on its own merits.
- Shelter's project at GABLE continued to try to obtain new funding for the Helping Hands (HH) Scheme and secured £10,000 through the National Lottery Community Funds (NLCF) Awards for All. This resulted in Shelter being invited to reapply to the NLCF for a major grant. A serious amount of work went into gathering evidence of the need for the service across the WHSCT during most of this year. Working with new older people's groups across Omagh & Fermanagh, lots of information sessions were held. GABLE staff helped around 100 households across the area through the Bank of Ireland Cost of Living Fund. Unfortunately, our bid to the NLCF was unsuccessful because they felt the scheme should be funded by Government. HH also benefitted from a funding award from the Halifax Foundation. The HH completed 398 works and had 527 referrals.
- On the theme of public engagement, GABLE staff attended community group events in our local area also, where we shared information about all our services and the financial assistance we could provide to older and disabled homeowners and private tenants through the "Older People's Fund". This award allowed GABLE staff to provide 60 households with a £90 voucher towards the cost of the works required and we assisted those 60 households to complete energy efficiency and home safety and security works.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

- SLATE successfully completed Supporting Peoples QMT framework this year. We also finalised the proposal with the NIHE and Supporting People to turn our old office space into another flat for a young person, so next year we will be able to support 12 young people in our accommodation at a time and up to 8 young people in the community.
- We continue to work with the SW Homelessness Local Area Group alongside other local organisations supporting homeless young people
- We secured various pots of funding including the Public Health Agencies Making Life Better Fund which enabled us to run workshops to encourage positive levels of physical, emotional & mental health with topics including suicide prevention, mindfulness and mental first aid. We had a bake-off competition, games nights and finally a physical well-being programme which enabled the young people to choose from access to the local leisure centre or link in with personal trainers/yoga instructors, etc.
- We continued our Flat Upgrade Programme and have completely refurbished another 4 flats with new flooring and furniture throughout, the last phase of the flats upgrade will be next year.
- We supported a total of 15 young people this year in our 11 flats. 5 of those young people successfully moved on from the project into alternative long-term tenancies within the community. In the year we provided support to a total of 8 young people living out in the community.
- Shelter's project at SLATE has its offices in Castle St, Omagh. The lease will be ending later next year and Shelter has engaged an architect to see how the site could be developed if it was to be purchased. This will be an ongoing project into the future.
- Shelter NI has been fortunate to host Rebecca Campbell, who participated in a 15-day placement as part of our long-standing partnership with the Insight Programme at Queen's University Belfast. This placement was a crucial component of Rebeccas's BSc Hons Psychology Undergraduate Degree, as she was near completion of her final year of study. The primary objective of her research project was to facilitate the development of the strategy for Asylum Seekers and Refugees by: reviewing of current strategy; engagement with organisations who support asylum seekers and refugees and pass this information to our member of staff to help the provision of services.
- In October 2023, we started our Refugee Housing and Support Project which was provided seed funds from Community Foundation NI and Oak Foundation, the project was initially based in Lisburn.
- In February 2024, we proudly launched our new Drop-in Clinic for Refugees and Asylum Seekers in the Lisburn and Castlereagh area. This initiative was created to support refugees and asylum seekers as they navigate essential aspects of settling into their new lives. Our services include providing early advice on housing options, assistance with setting up utilities like gas and electricity, support in finding employment, and guidance on applying for welfare benefits. Additionally, we offer ongoing floating support by delivering services directly or connecting clients with relevant agencies to meet their identified needs. Our goal is to provide tailored advice and assistance, empowering each person or household to thrive in your new community. Shelter has developed a range of new partners through this initiative including the local Museum in Lisburn, the Credit Union and has worked with key partners such as MEARS.
- Shelter has continued to outsource services such as Information Technology, Human Resources and Funding Support as well as the previously mention In-Form Software hosted by Homeless Link. In relation to maintaining a digital presence, Shelter has upgraded its website and is continuously embracing its social media platforms to communicate with people in need of services and to inform the public.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

- Shelter NI participates in the Collaborative Centre for Housing Evidence (CaCHE), an independent, multi-disciplinary and multi-sector consortium of academic and non-academic stakeholders. CaCHE is UK-wide in coverage (across all four nations and at different spatial scales within), as well as UK-level in focus. It intends to advance knowledge and improve the evidence base for both housing policy and practice in all parts of the U.K. The local hub meets several times each year to receive presentations and to discuss relevant research objectives and outcomes.
- Shelter NI continues to work closely with the People's Kitchen, a volunteer led charity which provides a nightly outreach service to people on the streets in the centre and environs of Belfast. From its base on the Antrim Road, it also provides a drop-in centre for people in need of support as well as supporting homeless people in temporary accommodation. People's Kitchen has also been spearheading a campaign to prevent unnecessary deaths from drug and alcohol abuse.
- Shelter continues to support community led housing projects including co-housing. A rural cohousing project in Portaferry is waiting to receive planning permission. The Belfast Co-Housing Mutual Home Ownership Society (BCHMHOS) which is headed by a management committee continued to actively seek a site to develop up to 20 new homes and a community hub. When completed, the project will provide permanently affordable housing for sale or rent. BCHMHOS has held discussions with all the political parties in Belfast City Council to promote cohousing. Belfast City Council has developed an interactive map, which has been useful in trying to find suitable site locations.
- Interest has been growing in possible Community-led housing initiatives and have been considered with the Department for Communities Housing Supply strategy. Shelter has attended a series of events and discussions about promoting Community Led Housing and embedding this into mainstream house production.
- Co-operative Alternatives is the only specialist organisation with the sole aim of developing and supporting co-operatives on the island of Ireland and Shelter NI continues to support this cooperative. CA is supporting the development of a student Housing cooperative and 10 voluntary organisations which participated in a Community Farming project among other cooperative programmes and plans.
- Shelter NI remains an active member of and contributes to Homeless Connect, of which it is a Board Member, the Committee Representing Independent Supporting People Providers (CRISPP), Co-operative Alternatives and the Belfast Co-Housing Mutual Home Ownership Society and is actively partnering with the Peoples Kitchen charity.
- The Management Committee met 10 times in the year including several special meetings. As part of the ongoing strategic review of the organisation, an unsuccessful application was made to the Dormant Accounts Fund. The Management Committee are considering how to proceed with a succession strategy and to support the appointment of a new position to support the growth of the organisation to meet the growing needs of homeless people and people in need of housing and support.
- During the year, Shelter NI provided commentary and statements to politicians, gave television and radio interviews and press releases on a variety of housing and homelessness topics. We continued to promote the key themes and asks from our current Manifesto to the reformed Assembly.
- The Shelter NI Fundraising Committee, consisting of staff representatives from each office, has remained committed to advancing fundraising initiatives and organizing events. Despite the challenges posed by increased workload pressure on staff, traditional street collections and the use of collection boxes have successfully taken place this year. The committee's resilience has allowed for the continuation of these important fundraising activities.
- Thanks to the generous donations from the public and community groups, we're able to sustain and expand our efforts to make a meaningful difference in the lives of those we support.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

The Company holds a minimum of 3 months working towards six months running costs as a reserve to ensure the orderly run down of the organisation in the situation of an unforeseeable terminal event.

Structure, governance and management

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

R Cashell	
H Cox	
M Fenton	
R Mahaffy	
P Loughran	(Resigned 4 October 2023)
A Hettmannsperger	
E Evans	
E Ferrin	(Appointed 1 November 2023)
L Neill	(Appointed 1 November 2023)

Funds held as custodian trustee

The charity does not hold any funds as custodian for any other trustee body.

Auditor

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

Taxation

Under Section 485 and 486 of Corporation Taxes Act 2010, Shelter, Campaign for the Homeless (Northern Ireland) Limited is entitled to charity tax exemption.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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



A McQuillan
Secretary

27 November 2024

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES **FOR THE YEAR ENDED 31 MARCH 2024**

The directors, who also act as trustees for the charitable activities of Shelter, Campaign for the Homeless (Northern Ireland) Limited, are responsible for preparing the Directors' 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 Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company 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 Directors 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 company will continue in operation.

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

Opinion

We have audited the financial statements of Shelter, Campaign For Homeless People (Northern Ireland) Limited (the 'company') for the year ended 31 March 2024 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 2024 and of its incoming resources and application of resources, 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 company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' 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 company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Directors' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Directors

As explained more fully in the statement of Directors' responsibilities, the Directors 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 Directors 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 Directors are responsible for assessing the company'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 Directors 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

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland
Chartered Accountants
Statutory Auditor

27/11/24

Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Harbinson Mulholland is eligible for appointment as auditor of the company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>					
Donations and legacies	4	72,258	1,500	73,758	67,939
Charitable activities	3	87,433	362,171	449,604	455,080
Investments	5	816	-	816	1,012
Other income	6	1,610	-	1,610	1,235
Total income		<u>162,117</u>	<u>363,671</u>	<u>525,788</u>	<u>525,266</u>
<u>Expenditure on:</u>					
Charitable activities	7	213,866	363,671	577,537	551,608
Other	12	-	-	-	35,225
Total resources expended		<u>213,866</u>	<u>363,671</u>	<u>577,537</u>	<u>586,833</u>
Net expenditure for the year/ Net movement in funds		(51,749)	-	(51,749)	(61,567)
Fund balances at 1 April 2023		<u>173,035</u>	<u>4,589</u>	<u>177,624</u>	<u>239,191</u>
Fund balances at 31 March 2024		<u>121,286</u>	<u>4,589</u>	<u>125,875</u>	<u>177,624</u>

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

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.

The notes on pages 14 to 24 form part of these financial statements.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		20,246		18,050
Investments	15		150		150
			<u>20,396</u>		<u>18,200</u>
Current assets					
Debtors	16	7,353		4,950	
Cash at bank and in hand		160,825		206,759	
		<u>168,178</u>		<u>211,709</u>	
Creditors: amounts falling due within one year	17	(27,474)		(17,060)	
Net current assets			<u>140,704</u>		<u>194,649</u>
Total assets less current liabilities			<u>161,100</u>		<u>212,849</u>
Creditors: amounts falling due after more than one year	18		(35,225)		(35,225)
Net assets excluding pension liability			<u>125,875</u>		<u>177,624</u>
Net assets			<u><u>125,875</u></u>		<u><u>177,624</u></u>
The funds of the company					
Restricted income funds	22		4,589		4,589
Unrestricted funds			121,286		173,035
			<u>125,875</u>		<u>177,624</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 65 of the Charities Act (NI) 2008 .

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

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

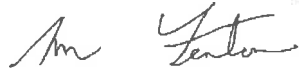
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

**SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND)
LIMITED**

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2024

The financial statements were approved by the Directors on 27 November 2024



M Fenton
Chairperson

Company registration number NI014542 (Northern Ireland)

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	24		(37,234)		(30,971)
Investing activities					
Purchase of tangible fixed assets		(9,516)		(12,552)	
Investment income received		816		1,012	
Net cash used in investing activities			(8,700)		(11,540)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(45,934)		(42,511)
Cash and cash equivalents at beginning of year			206,759		249,270
Cash and cash equivalents at end of year			160,825		206,759

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF CASH FLOWS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

1 Critical accounting estimates and judgements

In the application of the company's accounting policies, the Directors 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.

Tangible 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.

2 Accounting policies

Charity information

Shelter, Campaign For Homeless People (Northern Ireland) Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Offices 2-3 4th Floor, 58 Howard Street, Belfast, Antrim, BT1 6PJ.

2.1 Accounting convention

The accounts have been prepared in accordance with the 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)" (as amended for accounting periods commencing from 1 January 2016). The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

2.2 Going concern

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

2.3 Charitable funds

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

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

2.4 Income

Income is recognised when the company 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

2 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the company 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 company 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.

2.5 Expenditure

This comprises all resources applied by the charity when working to meet its charitable objectives. This includes support costs allocated to activities on the basis of time spent on those activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include the costs of maintaining the office.

2.6 Tangible fixed assets

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

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

Omagh tenants	20% straight line
Office equipment	20% straight line
Computer software	33% 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.

2.7 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.

2.8 Impairment of fixed assets

At each reporting end date, the company 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).

2.9 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

2 Accounting policies

(Continued)

2.10 Financial instruments

The company 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 company's balance sheet when the company 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 company's contractual obligations expire or are discharged or cancelled.

2.11 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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.12 Retirement benefits

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable income						
Grants and contracts	46,409	355,171	401,580	32,729	358,182	390,911
Fuel income	1,055	-	1,055	1,728	-	1,728
Rental income	39,969	-	39,969	38,640	-	38,640
NIHE PIF	-	-	-	-	6,801	6,801
National lottery funding	-	7,000	7,000	-	17,000	17,000
	<u>87,433</u>	<u>362,171</u>	<u>449,604</u>	<u>73,097</u>	<u>381,983</u>	<u>455,080</u>

4 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	72,258	1,500	73,758	67,939
For the year ended 31 March 2023	<u>67,939</u>	<u>-</u>		<u>67,939</u>

All donations prior year were unrestricted; a single restricted donation was made in the current year.

5 Investments

	2024 £	2023 £
Bank Interest	<u>816</u>	<u>1,012</u>

All investment income in the current and prior year was unrestricted

6 Other income

	2024 £	2023 £
Other trading activities	<u>1,610</u>	<u>1,235</u>

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

6 Other income (Continued)

All other income in the current and prior year was unrestricted

7 Charitable activities

	2024 £	2023 £
Staff costs	328,061	342,327
Depreciation and impairment	4,008	3,360
Charitable activities undertaken directly	134,718	147,408
	<u>466,787</u>	<u>493,095</u>
Share of support costs (see note 11)	106,166	54,733
Share of governance costs (see note 11)	4,584	3,780
	<u>577,537</u>	<u>551,608</u>
Analysis by fund		
Unrestricted funds	213,866	149,405
Restricted funds	363,671	402,203
	<u>577,537</u>	<u>551,608</u>
For the year ended 31 March 2023		
Unrestricted funds	149,405	
Restricted funds	402,203	
	<u>551,608</u>	

8 Net movement in funds

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	4,584	3,780
Depreciation of owned tangible fixed assets	7,320	7,057

9 Directors

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	23	24
Employment costs	2024 £	2023 £
Wages and salaries	366,445	345,961
Social security costs	28,306	19,008
Other pension costs	7,645	6,859
	402,396	371,828

The total amount of employee benefits received by Key Management personnel in the year was £82,187 (2023: £79,477)

The Key Management personnel comprise of the Director and the Area Manager.

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

11	Support costs	Support costs £	Governance costs £	2024 £	2023 £
	Staff costs	74,335	-	74,335	29,501
	Depreciation	3,312	-	3,312	3,696
	Telephone	2,804	-	2,804	3,124
	Insurance	1,700	-	1,700	1,925
	Information Technology	2,610	-	2,610	3,461
	Sundry	781	-	781	2,233
	Subscriptions	645	-	645	597
	Postage and stationery	30	-	30	27
	Repairs and maintenance	6,896	-	6,896	1,756
	Heat and light	3,388	-	3,388	896
	Rent and rates	6,921	-	6,921	7,517
	Professional fees and courses	2,744	-	2,744	-
	Audit fees	-	4,584	4,584	3,780
		<u>106,166</u>	<u>4,584</u>	<u>110,750</u>	<u>58,513</u>
	Analysed between Charitable activities	<u>106,166</u>	<u>4,584</u>	<u>110,750</u>	<u>58,513</u>

12	Other	Total 2024 £	Restricted funds 2023 £
	Supporting people reserves repayment	-	35,225

13 Taxation

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

14 Tangible fixed assets

	Leasehold improvements £	Omagh tenants £	Office equipment £	Computer software £	Total £
Cost					
At 1 April 2023	53,379	49,821	42,728	23,891	169,819
Additions	-	8,457	1,059	-	9,516
At 31 March 2024	53,379	58,278	43,787	23,891	179,335
Depreciation and impairment					
At 1 April 2023	53,379	42,194	34,708	21,488	151,769
Depreciation charged in the year	-	2,889	3,017	1,414	7,320
At 31 March 2024	53,379	45,083	37,725	22,902	159,089
Carrying amount					
At 31 March 2024	-	13,195	6,062	989	20,246
At 31 March 2023	-	7,627	8,020	2,403	18,050

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023 & 31 March 2024	150
Carrying amount	
At 31 March 2024	150
At 31 March 2023	150

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	7,353	4,950

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	11,168	2,545
Other creditors	10,410	7,499
Accruals and deferred income	5,896	7,016
	27,474	17,060

18 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Other creditors	35,225	35,225

19 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,645	6,859

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

20 Unrestricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	173,035	162,117	(213,866)	-	121,286
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	184,926	143,283	(149,405)	(5,769)	173,035

21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	20,246	-	20,246
Investments	150	-	150
Current assets/(liabilities)	136,115	4,589	140,704
Long term liabilities	(35,225)	-	(35,225)
	121,286	4,589	125,875
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	18,050	-	18,050
Investments	150	-	150
Current assets/(liabilities)	154,835	39,814	194,649
Long term liabilities	-	(35,225)	(35,225)
	173,035	4,589	177,624

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

22 Restricted funds

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

	Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
Supporting People 23/24 (Omagh)	-	164,350	(164,350)	-
Supporting People 23/24 (Strabane)	-	193,821	(193,821)	-
Electrical safety council	1,589	-	-	1,589
PHA Funding	-	4,000	(4,000)	-
Children in Need	3,000	-	-	3,000
Other	-	1,500	(1,500)	-
	<u>4,589</u>	<u>363,671</u>	<u>(363,671)</u>	<u>4,589</u>

Expenditure in the prior year includes a disputed estimate of £35,225 of historic surplus funds within supporting people that are potentially due to be paid back to the Northern Ireland Housing Executive over a three year period.

23 Related party transactions

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

	2024 £	2023 £
24 Cash generated from operations		
Deficit for the year	(51,749)	(61,567)
Adjustments for:		
Investment income recognised in statement of financial activities	(816)	(1,012)
Depreciation and impairment of tangible fixed assets	7,320	7,056
Movements in working capital:		
(Increase)/decrease in debtors	(2,403)	2,479
Increase in creditors	10,414	22,073
Cash absorbed by operations	<u>(37,234)</u>	<u>(30,971)</u>

Shelter, Campaign for Homeless People (Northern Ireland) Limited

Northern Ireland - Charity number 100767

Accounts

Charity registration number NIC100767

Company registration number NI014542 (Northern Ireland)

**SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND)
LIMITED**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	R Cashell H Cox M Fenton R Mahaffy A Hettmannsperger E Evans E Ferrin L Neill	(Appointed 1 November 2023) (Appointed 1 November 2023)
Secretary	A McQuillan	
Charity number	NIC100767	
Company number	NI014542	
Registered office	Offices 2-3 4th Floor 58 Howard Street Belfast Antrim BT1 6PJ	
Auditor	Harbinson Mulholland Centrepont 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS	
Bankers	Danske Bank Donegall Square West Belfast Co. Antrim Northern Ireland BT1 6JS	

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the company's governing document, 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).

Management Committee's report

The Management Committee presents its report and accounts for the year ended 31 March 2023. All the company activity took place during the third year of the Corona Virus 19 pandemic.

Results

The Committee Members are pleased to present the results for 2022-23. There were net outgoing resources for the year of £61,567 including recognition of future repayments to NIHE of £35,225.

Structure, Governance, and Management

Shelter Campaign for Homeless People (Northern Ireland) Limited is a company limited by guarantee, registration number N1014542. The Company has received approval by the Charity Commission for Northern Ireland as a charity, reference number NIC100767. The company is recognised by HM Revenue and Customs, reference number XN46537.

Shelter Campaign for Homeless People (Northern Ireland) Limited's conduct is governed by its Memorandum and Articles of Association.

The Management Committee is responsible for the policy and strategy of the company along with the financial and legal probity of the organisation and the appointment of members. The Management Committee meets on at least a bi-monthly basis and receives management and financial reports from the Management.

Members are recruited to ensure that representative skills and experiences are in place to deliver the company's vision and that the mission and objectives are achieved. There are two classes of membership; individual and; corporate and unincorporated bodies. Any person can apply for individual membership of the Company. Application to become an individual member is open to anyone and is subject to approval of the Management Committee. Potential Management Committee members are considered by the membership and elected at a general meeting of the company or may be co-opted.

Objectives and activities

The main aim is to reduce the risk and the impact of homelessness and poor housing by raising awareness of housing and homelessness issues, campaigning for real change and by promoting and participating in effective long-term housing and support solutions.

This aim is to be achieved by the following strategic objectives and principal outcomes sought

- **Public Engagement:** - Effective awareness raising of the risk and the occurrence of homelessness and its prevention by engaging with the public and seeking their support
- **Promoting Housing Solutions:** - Promote multiple housing solutions and housing related services both temporary and permanent; innovate and encourage community led and self-developed housing
- **Campaign Ready:** - Provide evidence-based campaigns in support of Strategic Themes; research, evaluate, educate and respond to proposed government legislation and policy
- **Resource Sound:** - Ensure financial/ fundraising action to underpin the achievement of Strategic Objectives; create the most effective highly skilled and motivated staff resource both paid and unpaid
- **Reducing Poverty and Social Exclusion:** - Work with and support socially excluded people and enable them to act, designed to create pathways out of poverty and encourage greater choice and control over their housing and neighbourhood services.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

In the year 2022/23

- The NI Assembly was collapsed in February 2022 which led to fresh elections in May 2022. However, the MLA's and parties were unable to elect a Speaker, so the impact has been to leave Northern Ireland without a functioning government. That continued for the whole financial year and continues still. The lack of an Executive and Assembly impacts on legislation and funding decisions and the longer this continues, the greater the impact on public funded services and on society.
- In the absence of a functioning Assembly, Shelter has continued to attend relevant All-Party Working Groups which comprise MLA's from across all political parties.
- As we moved into the 3rd Year of the global pandemic, some sense of normality began to appear progressively as the year went on. There was continuing vigilance by staff and service users in relation to the Corona Virus 19 pandemic. Front line staff in SLATE had worked within the office during the whole of the pandemic period, while staff in GABLE had periods of working from home when required. Staff mostly have returned to working in the office. The Management Committee continued to meet digitally.
- For part of a third year there was a more limited additional Covid Emergency funding available but was not accessed on this occasion.
- Our main recurrent funding comes through Supporting People. As part of the contract arrangements, Shelter is required to meet the accreditation standards every 3 years and Shelter was confirmed as a funding partner for a further 3-year period.
- This year the Supporting People funding programme received an uplift of around 5.8%, including some backdated to November 2021. This funding restores the numerical funding amount to match the level that was removed in 2017. However, the numerical funding remains close to the amounts originally awarded in 2007/8 for the Supporting People contracts. The situation has become more critical as Supporting People staff salaries have been increased by over 30% during this 15-year period. More time is spent looking for extra amounts of funding to mitigate the increased cost pressures on reserves. Supporting People have indicated that they hope to increase funding contracts amounts over the next few years.
- Supporting People funding enables SLATE to provide accommodation and support to young people aged 16-25 who are homeless in the Omagh area. While in the accommodation, the step-up service, residents build their skills and knowledge to enable them to successfully live independently when they are ready to move on. Young people can stay in the accommodation for up to two years.
- The SLATE project also provides a StepDown service which is made available to young people aged 18 to 25 who have initially been supported within the fully furnished accommodation and who are seeking to live in their own accommodation in the Omagh area and who, for a variety of reasons, need further support to sustain their ability to succeed in their own tenancy.
- This was another busy year for SLATE and staff did an excellent job supporting residents and service users through the pandemic, meeting the challenges of the times for staff and beneficiaries. The return to more normal practices has been welcomed. During this year, 21 young people were referred for support, of which 5 were offered a service in our fully furnished supported accommodation. 8 young people moved on from our furnished accommodation, 3 moved into private rental housing, 3 into NIHE housing and 2 were evicted.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

- Nine SLATE service users benefited from in-house counselling, facilitated by our volunteer counsellor, Stephen Maguire. This reflects an increase in numbers compared to the previous year.
- Following a review of the former office at SLATE, the NIHE confirmed that the flat could be restored for domestic use, and it could be included as an additional accommodation unit in the StepUp part of the service. Supporting People has asked for a review of the service delivery and a revised proposal was prepared and subsequently submitted for approval by Supporting People. A review of the rents is also proposed.
- We believe that support extends beyond the outcomes outlined by our service contract with Supporting People, so for example Shelter allocates funds for social and recreational activities to enhance community connections and personal skills among residents. Food donations from ASDA and M&S, are distributed when donations are received to all service users. Cooking demonstrations in the office were held to provide our young people with meal preparation skills throughout the winter months and staff made sure that service users received a hot meal each week.
- We appreciate the supplementary funds provided during the Christmas season, facilitated by the Department for Communities and administered through Homeless Connect. A BBQ was held in August to promote service user engagement/community involvement, this was a social event well attended by all service users.
- As part of an ongoing refurbishment of all our leased property, three more flats underwent upgrades, including new flooring, a full internal repaint, and the provision of new sofas, bedding, and soft furnishings. These refurbishments were implemented to ensure that the overall living conditions of residents remain at a high quality.
- SLATE recently implemented In-Form, a software system provided by Homeless Link, which has significantly improved efficiency by enabling quick and effective tracking of individual outcomes for our service users. Hosted in the cloud, this platform is accessible from any device. Launched in August, staff underwent training in advance, and it has proven to be successful. Staff members now feel confident in utilizing it effectively, and the In-Form team promptly responds to any issues that arise.
- In November 2022, Sheila Eeley brought her extensive experience in working with young people and the homeless sector to our SLATE team. We also welcomed Alex Burke in March 2023, who not only became a valuable staff member but also contributed unique insights as a former service user, showcasing his lived experience in supporting our service users.
- In March 2023, Supporting People conducted an audit at SLATE, and we are pleased to report that it was a success. The dedicated efforts of our staff were recognised with a positive result, affirming their hard work and commitment.
- SLATE staff engaged in various training courses aimed at enhancing their skills, including Mental Health First Aid, Walk Leader Training, Child Sexual Exploitation, LGBTQI+ Awareness, Keeping Children and Adults Safe, Gender Awareness, and Motivational Interviewing.
- In April 2022, Debbie organized a successful fundraising BBQ, generating an impressive £2800 in support of SLATE. We had the opportunity to meet with Carley McMahon, ASDA Community Champion, to discuss SLATE's impactful work in the community. Subsequently, we submitted an application for funding, and as a result, we were granted a generous £1500. Moreover, SLATE was selected as a chosen charity for ASDA's Just Giving initiative, securing an additional £300 in February. Street collections further bolstered our fundraising efforts, taking place in both June and December 2022.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

- In terms of publicity and awareness, Homeless Connect, the representative body for homeless organisations, visited SLATE in April to discuss our work and hear about the impact of homelessness in the local area. Staff actively participated in the Southwest College Freshers Fair in September, raising awareness about SLATE's role and services for young homeless people. A presentation took place at Loretto Convent Omagh in October aimed to educate young individuals about homelessness and our efforts to address it. In November, drama students from Dean Maguire College visited our office, conducting interviews that were featured in a school documentary covered by Ulster Herald in December. SLATE staff also engaged in discussions with Ramona House in December to address homelessness and housing challenges in Omagh. Participation in the NIHE homeless awareness fair, a stall at Omagh Community House, and attendance at ASCERT's Dry January/Feel Good Friday event in Cookstown further showcased our services. In March, SLATE had a presence at the Neighbourhood Renewal Health and Wellbeing Fair hosted by Omagh Leisure Centre, a highly popular event.
- Shelter NI is funded by Supporting People to provide services at its GABLE project, based in Strabane, one of only two Home Improvement Agencies (HIA) in NI. In the financial year 2022/23 186 households were referred to the HIA for support by the NIHE's grants department.
- Most applicants for adaptations are identified by the Occupational Therapy Service of the Western Health and Social Care Trust. All are households with older or disabled adults or families with disabled children. Also, they must be homeowners or private tenants needing to make changes to their home to make it suitable for living by using a means tested Disabled Facilities Grant. Although this is lower than the previous year, by March 2023, staff at GABLE were supporting over 316 older and disabled households. These home adaptations help residents to remain independent in their own homes and prevent the risk of homelessness.
- We asked service users to complete satisfaction forms and, in the year, of those service users who gave their opinion of the service they received; from a possible score of 10, all gave full marks for meeting their needs. All said that the service made their life easier, was trustworthy and user friendly. All found the staff helpful and would use the service again.
- Shelter NI also provides other services such as GABLE's Helping Hands. This project is aimed at older people in the Derry City and Strabane and in Fermanagh and Omagh Council Areas, who own their home or who rent from a private landlord, who have urgent repairs, other home hazards or minor adaptations which need to be carried out quickly and at a fair price. The type of jobs carried include the provision of Bannister Rails, Grab Rails, Handrails, Keys Safes, Power Washing, Gutter Cleaning and other tasks.
- Despite the end of the funding contract from the Community National Lottery, Shelter has continued to provide this important service through a combination of achieving small pockets of grants and using its unrestricted reserves. Shelter is continuing to seek for a more sustainable funder and to expand the reach of the service.
- The need for the service is reflected in the number of requests received. The number of requests is higher than the previous financial year- 519 requests, resulting in 314 modifications completed between April 2022 and March 2023. Some households would have made more than one request over this period. While there has been an increase in referrals in this financial year there were fewer completed jobs. Many of these referrals come from the Occupational Therapy Service but households are signposted by other agencies and some people make direct application. Most people who used the service said they would use it again and were very satisfied with the quality and commitment of the HH team.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

- At the GABLE project we have a Trusted Trader Scheme (TTS). There has not been much activity on this platform due to significant issues with the building trade. There are 73 traders who have registered on our TTS site. Continuing challenges persist due to the escalating cost of materials and the overall demand for contracting services. The reduced value of Disabled Facilities Grant payments has made such projects less appealing to contractors. Consequently, attracting interest in registering for the TTS has proven difficult. This situation has also resulted in clients having to make multiple requests for quotations to find a trader willing to undertake the works at a cost aligned with the grant's value. Despite these difficulties, user feedback for the website has been consistently positive.
- Shelter NI has been fortunate to host Ellie Mills, who participated in a 15-day placement as part of our long-standing partnership with the Insight Programme at Queen's University Belfast. This placement was a crucial component of Ellie's BSc Hons Psychology Undergraduate Degree, as she was near completion of her final year of study. The primary objective of her research project encompassed gathering information on various aspects, including social and intermediate housing, housing demand/stock, housing schemes/programmes, homelessness in Northern Ireland, and strategies/programmes addressing homelessness.
- Shelter has continued to outsource services such as Information Technology, Human Resources and Funding Support as well as the previously mentioned In-Form Software hosted by Homeless Link. In relation to maintaining a digital presence, Shelter began a project to upgrade its website, that is aimed at completion in 23/24.
- Shelter NI participates in the Collaborative Centre for Housing Evidence (CaCHE), an independent, multi-disciplinary and multi-sector consortium of academic and non-academic stakeholders. CaCHE is UK-wide in coverage (across all four nations and at different spatial scales within), as well as UK-level in focus. It intends to advance knowledge and improve the evidence base for both housing policy and practice in all parts of the U.K. The local hub meets several times each year to receive presentations and to discuss relevant research objectives and outcomes.
- Shelter NI continues to work closely with the People's Kitchen, a volunteer led charity which provides a nightly outreach service to people on the street in the centre of Belfast. From its base on the Antrim Road, it provides a foodbank and a drop-in centre for people in need of support as well as supporting homeless people in temporary accommodation.
- Shelter continues to support community led housing projects including co-housing. A rural cohousing project in Portaferry has applied for planning permission. The Belfast Co-Housing Mutual Home Ownership Society (BCHMHOS) which is headed by a management committee continues to actively seek a site to develop up to 20 new homes and a community hub. When completed, the project will provide permanently affordable housing for sale or rent.
- Interest has been growing in possible Community led housing initiatives and have been considered with the Department for Communities Housing Supply strategy. Shelter remains hopeful that support for Community led housing would be included as an outcome in a future Programme for Government.
- Co-operative Alternatives is the only specialist organisation with the sole aim of developing and supporting co-operatives on the island of Ireland and Shelter NI is a member. CA is supporting the development of a student Housing cooperative and Community Farming among other cooperative programmes and plans.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

- Shelter NI remains an active member of and contributes to Homeless Connect, the Committee Representing Independent Supporting People Providers (CRISPP), Co-operative Alternatives and the Belfast Co-Housing Mutual Home Ownership Society and is actively partnering with the Peoples Kitchen charity.
- The Management Committee met 13 times in the year including several special meetings. As part of the ongoing strategic review of the organisation, an application was made to the Dormant Accounts Fund to support the appointment of a new position to support the growth of the organisation to meet the growing needs of homeless people and people in need of housing and support.
- Shelter NI also made statements to politicians, gave television and radio interviews and press releases on a variety of housing and homelessness topics during the year.
- The Shelter NI Fundraising Committee, consisting of staff representatives from each office, has remained committed to advancing fundraising initiatives and organizing events. Despite the challenges posed by increased workload pressure on staff, traditional street collections and the use of collection boxes have successfully taken place this year. The committee's resilience has allowed for the continuation of these important fundraising activities.
- We acknowledge the continuing support of generous donations from the public and community groups.

Reserves policy

The Company holds a minimum of 3 months working towards six months running costs as a reserve to ensure the orderly run down of the organisation in the situation of an unforeseeable terminal event.

Structure, governance and management

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

R Cashell	
H Cox	
M Fenton	
R Mahaffy	
J Whyte	(Resigned 10 August 2022)
P Loughran	(Resigned 4 October 2023)
A Hettmannsperger	
E Evans	
T Taylor	(Resigned 8 February 2023)
E Ferrin	(Appointed 1 November 2023)
L Neill	(Appointed 1 November 2023)

Funds held as custodian trustee

The charity does not hold any funds as custodian for any other trustee body.

Auditor

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

Taxation

Under Section 485 and 486 of Corporation Taxes Act 2010, Shelter, Campaign for the Homeless (Northern Ireland) Limited is entitled to charity tax exemption.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND)
LIMITED**

**DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

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

.....
A McQuillan
Secretary



Date: 26th January 2024
.....

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The directors, who also act as trustees for the charitable activities of Shelter, Campaign for the Homeless (Northern Ireland) Limited, are responsible for preparing the Directors' 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 Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company 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 Directors 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 company will continue in operation.

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

Opinion

We have audited the financial statements of Shelter, Campaign For Homeless People (Northern Ireland) Limited (the 'company') for the year ended 31 March 2023 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 2023 and of its incoming resources and application of resources, 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 company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' 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 company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Directors' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Directors

As explained more fully in the statement of Directors' responsibilities, the Directors 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 Directors 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 Directors are responsible for assessing the company'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 Directors 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

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

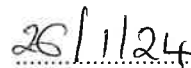
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland
Chartered Accountants
Statutory Auditor**



Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Harbinson Mulholland is eligible for appointment as auditor of the company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>					
Donations and legacies	4	67,939	-	67,939	75,040
Charitable activities	3	73,097	381,983	455,080	491,644
Investments	5	1,012	-	1,012	264
Other income	6	1,235	-	1,235	1,090
Total income		143,283	381,983	525,266	568,038
<u>Expenditure on:</u>					
Charitable activities	7	149,405	402,203	551,608	567,398
Other	11	-	35,225	35,225	-
Total resources expended		149,405	437,428	586,833	567,398
Net (outgoing)/incoming resources before transfers		(6,122)	(55,445)	(61,567)	640
Gross transfers between funds		(5,769)	5,769	-	-
Net (expenditure)/income for the year/ Net movement in funds		(11,891)	(49,676)	(61,567)	640
Fund balances at 1 April 2022		184,926	54,265	239,191	238,551
Fund balances at 31 March 2023		173,035	4,589	177,624	239,191

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.

The notes on pages 16 to 25 form part of these financial statements.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		18,050		12,554
Investments	14		150		150
			<u>18,200</u>		<u>12,704</u>
Current assets					
Debtors	15	4,950		7,429	
Cash at bank and in hand		206,759		249,270	
		<u>211,709</u>		<u>256,699</u>	
Creditors: amounts falling due within one year	16	(17,060)		(30,212)	
Net current assets			<u>194,649</u>		<u>226,487</u>
Total assets less current liabilities			<u>212,849</u>		<u>239,191</u>
Creditors: amounts falling due after more than one year	17		(35,225)		-
Net assets			<u><u>177,624</u></u>		<u><u>239,191</u></u>
Income funds					
Restricted funds	19		4,589		54,265
Unrestricted funds			173,035		184,926
			<u><u>177,624</u></u>		<u><u>239,191</u></u>

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 65 of the Charities Act (NI) 2008 .

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

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

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

The financial statements were approved by the Directors on 11th January 2024

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M Fenton
Trustee

Company registration number NI014542

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(30,971)		22,948
Investing activities					
Purchase of tangible fixed assets		(12,552)		(11,822)	
Investment income received		1,012		265	
Net cash used in investing activities			(11,540)		(11,557)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(42,511)		11,391
Cash and cash equivalents at beginning of year			249,270		237,879
Cash and cash equivalents at end of year			206,759		249,270

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Critical accounting estimates and judgements

In the application of the company's accounting policies, the Directors 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.

Tangible 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.

2 Accounting policies

Charity information

Shelter, Campaign For Homeless People (Northern Ireland) Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Offices 2-3 4th Floor, 58 Howard Street, Belfast, Antrim, BT1 6PJ.

2.1 Accounting convention

The accounts have been prepared in accordance with the 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)" (as amended for accounting periods commencing from 1 January 2016). The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

2.2 Going concern

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

2.3 Charitable funds

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

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

2.4 Income

Income is recognised when the company 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the company 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 company 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.

2.5 Expenditure

This comprises all resources applied by the charity when working to meet its charitable objectives. This includes support costs allocated to activities on the basis of time spent on those activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include the costs of maintaining the office.

2.6 Tangible fixed assets

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

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

Omagh tenants	20% straight line
Office equipment	20% straight line
Computer software	33% 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.

2.7 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.

2.8 Impairment of fixed assets

At each reporting end date, the company 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).

2.9 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting policies

(Continued)

2.10 Financial instruments

The company 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 company's balance sheet when the company 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 company's contractual obligations expire or are discharged or cancelled.

2.11 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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.12 Retirement benefits

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

3 Charitable activities

	2023 £	2022 £
Grants and contracts	390,911	344,964
Fuel income	1,728	3,213
Rental income	38,640	37,226
NIHE PIF	6,801	7,545
National lottery funding	17,000	98,696
	<u>455,080</u>	<u>491,644</u>
Analysis by fund		
Unrestricted funds	73,097	50,618
Restricted funds	<u>381,983</u>	<u>441,026</u>
	<u>455,080</u>	<u>491,644</u>

4 Donations and legacies

	2023 £	2022 £
Donations	<u>67,939</u>	<u>75,040</u>

All donations in the current and prior year were unrestricted

5 Investments

	2023 £	2022 £
Bank Interest	<u>1,012</u>	<u>264</u>

All investment income in the current and prior year was unrestricted

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

6 Other income

	2023	2022
	£	£
Other trading activities	1,235	1,090

All other income in the current and prior year was unrestricted

7 Charitable activities

	2023	2022
	£	£
Staff costs	342,327	336,846
Depreciation and impairment	3,360	4,628
Charitable activities undertaken directly	147,408	166,581
	493,095	508,055
Share of support costs (see note 10)	54,733	55,743
Share of governance costs (see note 10)	3,780	3,600
	551,608	567,398
Analysis by fund		
Unrestricted funds	149,405	101,715
Restricted funds	402,203	465,683
	551,608	567,398
For the year ended 31 March 2022		
Unrestricted funds	101,715	
Restricted funds	465,683	
	567,398	

8 Directors

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	24	26
	<u>24</u>	<u>26</u>
Employment costs	2023 £	2022 £
Wages and salaries	345,961	344,474
Social security costs	19,008	25,656
Other pension costs	6,859	6,763
	<u>371,828</u>	<u>376,893</u>

The total amount of employee benefits received by Key Management personnel in the year was £79,477 (2022: £77,270)

The Key Management personnel comprise of the Director and the Area Manager.

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

10 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Staff costs	29,501	-	29,501	40,047
Depreciation	3,696	-	3,696	1,637
Telephone	3,124	-	3,124	1,405
Insurance	1,925	-	1,925	312
Information Technology	3,461	-	3,461	2,118
Sundry	2,233	-	2,233	78
Subscriptions	597	-	597	387
Postage and stationery	27	-	27	53
Repairs and maintenance	1,756	-	1,756	2,814
Heat and light	896	-	896	877
Rent and rates	7,517	-	7,517	6,015
Audit fees	-	3,780	3,780	3,600
	<u>54,733</u>	<u>3,780</u>	<u>58,513</u>	<u>59,343</u>
Analysed between Charitable activities	<u>54,733</u>	<u>3,780</u>	<u>58,513</u>	<u>59,343</u>

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Other

	Restricted funds	Total
	2023 £	2022 £
Supporting people reserves repayment	35,225	-

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Leasehold improvements £	Omagh tenants £	Office equipment £	Computer software £	Total £
Cost					
At 1 April 2022	53,379	40,930	42,038	20,921	157,268
Additions	-	8,891	691	2,970	12,552
At 31 March 2023	53,379	49,821	42,728	23,891	169,819
Depreciation and impairment					
At 1 April 2022	53,379	39,776	31,483	20,074	144,712
Depreciation charged in the year	-	2,418	3,225	1,414	7,057
At 31 March 2023	53,379	42,194	34,708	21,488	151,769
Carrying amount					
At 31 March 2023	-	7,627	8,020	2,403	18,050
At 31 March 2022	-	1,154	10,553	847	12,554

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2022 & 31 March 2023	150
Carrying amount	
At 31 March 2023	150
At 31 March 2022	150

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	4,950	3,603
Prepayments and accrued income	-	3,826
	4,950	7,429

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,545	8,898
Other creditors	7,499	10,322
Accruals and deferred income	7,016	10,992
	17,060	30,212

17 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Other creditors	35,225	-

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	18,050	-	18,050	12,554	-	12,554
Investments	150	-	150	150	-	150
Current assets/(liabilities)	154,835	39,814	194,649	172,222	54,265	226,487
Long term liabilities	-	(35,225)	(35,225)	-	-	-
	<u>173,035</u>	<u>4,589</u>	<u>177,624</u>	<u>184,926</u>	<u>54,265</u>	<u>239,191</u>

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				
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Supporting People 2021	7,346	-	(1,719)	(5,627)	-
Supporting People 22/23	-	356,800	(377,020)	20,220	-
Supporting People pre 2012	31,240	-	(31,240)	-	-
Supporting People 2012-2018	11,090	-	(2,266)	(8,824)	-
Children in need	3,000	-	-	-	3,000
National Lottery	-	10,000	(10,000)	-	-
Electrical safety council	1,589	-	-	-	1,589
NIHE - PIF	-	6,801	(6,801)	-	-
COVID Emergency Fund	-	1,382	(1,382)	-	-
Halifax foundation	-	5,500	(5,500)	-	-
Asda Foundation	-	1,500	(1,500)	-	-
	<u>54,265</u>	<u>381,983</u>	<u>(437,428)</u>	<u>5,769</u>	<u>4,589</u>

Expenditure in the year includes £35,225 of historic surplus funds within supporting people that are due to be paid back to the Northern Ireland Housing Executive over a three year period from the 24/25 financial year.

20 Events after the reporting date

Following meetings with the Northern Ireland Housing Executive in January 2024 it became apparent that the charity would be required to repay the historic surplus Supporting People funds. This future repayment of £35,225 has been accounted for as expenditure in the 2023/24 financial statements.

21 Related party transactions

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22	Cash generated from operations	2023	2022
		£	£
	(Deficit)/surplus for the year	(61,567)	640
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,012)	(264)
	Depreciation and impairment of tangible fixed assets	7,056	6,265
	Movements in working capital:		
	Decrease/(increase) in debtors	2,479	(4,245)
	Increase in creditors	22,073	20,552
	Cash (absorbed by)/generated from operations	(30,971)	22,948

Shelter, Campaign for Homeless People (Northern Ireland) Limited

Northern Ireland - Charity number 100767

Annual report

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the company's governing document, 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).

Management Committee's report

The Management Committee presents its report and accounts for the year ended 31 March 2023. All the company activity took place during the third year of the Corona Virus 19 pandemic.

Results

The Committee Members are pleased to present the results for 2022-23. There were net outgoing resources for the year of £61,567 including recognition of future repayments to NIHE of £35,225.

Structure, Governance, and Management

Shelter Campaign for Homeless People (Northern Ireland) Limited is a company limited by guarantee, registration number N1 014542. The Company has received approval by the Charity Commission for Northern Ireland as a charity, reference number NIC 100767. The company is recognised by HM Revenue and Customs, reference number XN46537.

Shelter Campaign for Homeless People (Northern Ireland) Limited's conduct is governed by its Memorandum and Articles of Association.

The Management Committee is responsible for the policy and strategy of the company along with the financial and legal probity of the organisation and the appointment of members. The Management Committee meets on at least a bi-monthly basis and receives management and financial reports from the Management.

Members are recruited to ensure that representative skills and experiences are in place to deliver the company's vision and that the mission and objectives are achieved. There are two classes of membership; individual and; corporate and unincorporated bodies. Any person can apply for individual membership of the Company. Application to become an individual member is open to anyone and is subject to approval of the Management Committee.

Potential Management Committee members are considered by the membership and elected at a general meeting of the company or may be co-opted.

Objectives and activities

The main aim is to reduce the risk and the impact of homelessness and poor housing by raising awareness of housing and homelessness issues, campaigning for real change and by promoting and participating in effective long-term housing and support solutions.

This aim is to be achieved by the following strategic objectives and principal outcomes sought.

· Public Engagement:

- Effective awareness raising of the risk and the occurrence of homelessness and its prevention by engaging with the public and seeking their support.

· Promoting Housing Solutions:

- Promote multiple housing solutions and housing related services both temporary and permanent; innovate and encourage community led and self-developed housing.

· Campaign Ready:

- Provide evidence-based campaigns in support of Strategic Themes; research, evaluate, educate and respond to proposed government legislation and policy

· Resource Sound:

- Ensure financial/ fundraising action to underpin the achievement of Strategic Objectives; create the most effective highly skilled and motivated staff resource both paid and unpaid

· Reducing Poverty and Social Exclusion:

- Work with and support socially excluded people and enable them to act, designed to create pathways out of poverty and encourage greater choice and control over their housing and neighbourhood services.

Achievements and performance

In the year 2022/23

· The NI Assembly was collapsed in February 2022 which led to fresh elections in May 2022. However, the MLA's and parties were unable to elect a Speaker, so the impact has been to leave Northern Ireland without a functioning government. That continued for the whole financial year and continues still. The lack of an Executive and Assembly impacts on legislation and funding decisions and the longer this continues, the greater the impact on public funded services and on society.

· In the absence of a functioning Assembly, Shelter has continued to attend relevant All-Party Working Groups which comprise MLA's from across all political parties.

· As we moved into the 3rd Year of the global pandemic, some sense of normality began to appear progressively as the year went on. There was continuing vigilance by staff and service users in relation to the Corona Virus 19 pandemic. Front line staff in SLATE had worked within the office during the whole of the pandemic period, while staff in GABLE had periods of working from home when required. Staff mostly have returned to working in the office. The Management Committee continued to meet digitally.

· For part of a third year there was a more limited additional Covid Emergency funding available but was not accessed on this occasion.

· Our main recurrent funding comes through Supporting People. As part of the contract arrangements, Shelter is required to meet the accreditation standards every 3 years and Shelter was confirmed as a funding partner for a further 3-year period.

· This year the Supporting People funding programme received an uplift of around 5.8%, including some backdated to November 2021. This funding restores the numerical funding amount to match the level that was removed in 2017. However, the numerical funding remains close to the amounts originally awarded in 2007/8 for the Supporting People contracts. The situation has become more critical as Supporting People staff salaries have been increased by over 30% during this 15-year period. More time is spent looking for extra amounts of funding to mitigate the increased cost pressures on reserves. Supporting People have indicated that they hope to increase funding contracts amounts over the next few years.

· Supporting People funding enables SLATE to provide accommodation and support to young people aged 16-25 who are homeless in the Omagh area. While in the accommodation, the step-up service, residents build their skills and knowledge to enable them to successfully live independently when they are ready to move on. Young people can stay in the accommodation for up to two years.

· The SLATE project also provides a StepDown service which is made available to young people aged 18 to 25 who have initially been supported within the fully furnished accommodation and who are seeking to live in their own accommodation in the Omagh area and who, for a variety of reasons, need further support to sustain their ability to succeed in their own tenancy.

· This was another busy year for SLATE and staff did an excellent job supporting residents and service users through the pandemic, meeting the challenges of the times for staff and beneficiaries. The return

to more normal practices has been welcomed. During this year, 21 young people were referred for support, of which 5 were offered a service in our fully furnished supported accommodation. 8 young people moved on from our furnished accommodation, 3 moved into private rental housing, 3 into NIHE housing and 2 were evicted.

· Nine SLATE service users benefited from in-house counselling, facilitated by our volunteer counsellor, Stephen Maguire. This reflects an increase in numbers compared to the previous year.

· Following a review of the former office at SLATE, the NIHE confirmed that the flat could be restored for domestic use, and it could be included as an additional accommodation unit in the StepUp part of the service. Supporting People has asked for a review of the service delivery and a revised proposal was prepared and subsequently submitted for approval by Supporting People. A review of the rents is also proposed.

· We believe that support extends beyond the outcomes outlined by our service contract with Supporting People, so for example Shelter allocates funds for social and recreational activities to enhance community connections and personal skills among residents. Food donations from ASDA and M&S, are distributed when donations are received to all service users. Cooking demonstrations in the office were held to provide our young people with meal preparation skills throughout the winter months and staff made sure that service users received a hot meal each week.

· We appreciate the supplementary funds provided during the Christmas season, facilitated by the Department for Communities and administered through Homeless Connect. A BBQ was held in August to promote service user engagement/community involvement, this was a social event well attended by all service users.

· As part of an ongoing refurbishment of all our leased property, three more flats underwent upgrades, including new flooring, a full internal repaint, and the provision of new sofas, bedding, and soft furnishings. These refurbishments were implemented to ensure that the overall living conditions of residents remain at a high quality.

· SLATE recently implemented In-Form, a software system provided by Homeless Link, which has significantly improved efficiency by enabling quick and effective tracking of individual outcomes for our service users. Hosted in the cloud, this platform is accessible from any device. Launched in August, staff underwent training in advance, and it has proven to be successful. Staff members now feel confident in utilizing it effectively, and the In-Form team promptly responds to any issues that arise.

· In November 2022, Sheila Eeley brought her extensive experience in working with young people and the homeless sector to our SLATE team. We also welcomed Alex Burke in March 2023, who not only became a valuable staff member but also contributed unique insights as a former service user, showcasing his lived experience in supporting our service users.

· In March 2023, Supporting People conducted an audit at SLATE, and we are pleased to report that it was a success. The dedicated efforts of our staff were recognised with a positive result, affirming their hard work and commitment.

· SLATE staff engaged in various training courses aimed at enhancing their skills, including Mental Health First Aid, Walk Leader Training, Child Sexual Exploitation, LGBTQI+ Awareness, Keeping Children and Adults Safe, Gender Awareness, and Motivational Interviewing.

· In April 2022, Debbie organized a successful fundraising BBQ, generating an impressive £2800 in support of SLATE. We had the opportunity to meet with Carley McMahon, ASDA Community Champion, to discuss SLATE's impactful work in the community. Subsequently, we submitted an application for funding, and as a result, we were granted a generous £1500. Moreover, SLATE was selected as a chosen charity for ASDA's Just Giving initiative, securing an additional £300 in February. Street collections further bolstered our fundraising efforts, taking place in both June and December 2022.

· In terms of publicity and awareness, Homeless Connect, the representative body for homeless organisations, visited SLATE in April to discuss our work and hear about the impact of homelessness in the local area. Staff actively participated in the Southwest College Freshers Fair in September, raising awareness about SLATE's role and services for young homeless people. A presentation took place at Loretto Convent Omagh in October aimed to educate young individuals about homelessness

and our efforts to address it. In November, drama students from Dean Maguire College visited our office, conducting interviews that were featured in a school documentary covered by the Ulster Herald in December. SLATE staff also engaged in discussions with Ramona House in December to address homelessness and housing challenges in Omagh. Participation in the NIHE homeless awareness fair, a stall at Omagh Community House, and attendance at ASCERT's Dry January/Feel Good Friday event in Cookstown further showcased our services. In March, SLATE had a presence at the Neighbourhood Renewal Health and Wellbeing Fair hosted by Omagh Leisure Centre, a highly popular event.

· Shelter NI is funded by Supporting People to provide services at its GABLE project, based in Strabane, one of only two Home Improvement Agencies (HIA) in NI. In the financial year 2022/23 186 households were referred to the HIA for support by the NIHE's grants department.

· Most applicants for adaptations are identified by the Occupational Therapy Service of the Western Health and Social Care Trust. All are households with older or disabled adults or families with disabled children. Also, they must be homeowners or private tenants needing to make changes to their home to make it suitable for living by using a means tested Disabled Facilities Grant. Although this is lower than the previous year, by March 2023, staff at GABLE were supporting over 316 older and disabled households. These home adaptations help residents to remain independent in their own homes and prevent the risk of homelessness.

· We asked service users to complete satisfaction forms and, in the year, of those service users who gave their opinion of the service they received; from a possible score of 10, all gave full marks for meeting their needs. All said that the service made their life easier, was trustworthy and user friendly. All found the staff helpful and would use the service again.

· Shelter NI also provides other services such as GABLE's Helping Hands. This project is aimed at older people in the Derry City and Strabane and in Fermanagh and Omagh Council Areas, who own their home or who rent from a private landlord, who have urgent repairs, other home hazards or minor adaptations which need to be carried out quickly and at a fair price. The type of jobs carried include the provision of Bannister Rails, Grab Rails, Handrails, Keys Safes, Power Washing, Gutter Cleaning and other tasks.

· Despite the end of the funding contract from the Community National Lottery, Shelter has continued to provide this important service through a combination of achieving small pockets of grants and using its unrestricted reserves. Shelter is continuing to seek for a more sustainable funder and to expand the reach of the service.

· The need for the service is reflected in the number of requests received. The number of requests is higher than the previous financial year- 519 requests, resulting in 314 modifications completed between April 2022 and March 2023. Some households would have made more than one request over this period. While there has been an increase in referrals in this financial year there were fewer completed jobs. Many of these referrals come from the Occupational Therapy Service but households are signposted by other agencies and some people make direct application. Most people who used the service said they would use it again and were very satisfied with the quality and commitment of the HH team.

· At the GABLE project we have a Trusted Trader Scheme (TTS). There has not been much activity on this platform due to significant issues with the building trade. There are 73 traders who have registered on our TTS site. Continuing challenges persist due to the escalating cost of materials and the overall demand for contracting services. The reduced value of Disabled Facilities Grant payments has made such projects less appealing to contractors. Consequently, attracting interest in registering for the TTS has proven difficult. This situation has also resulted in clients having to make multiple requests for quotations to find a trader willing to undertake the works at a cost aligned with the grant's value. Despite these difficulties, user feedback for the website has been consistently positive.

· Shelter NI has been fortunate to host Ellie Mills, who participated in a 15-day placement as part of our long-standing partnership with the Insight Programme at Queen's University Belfast. This placement was a crucial component of Ellie's BSc Hons Psychology Undergraduate Degree, as she was near completion of her final year of study. The primary objective of her research project encompassed gathering information on various aspects, including social and intermediate housing, housing demand/stock, housing schemes/programmes, homelessness in Northern Ireland, and strategies/programmes addressing homelessness.

· Shelter has continued to outsource services such as Information Technology, Human Resources and

Funding Support as well as the previously mention In-Form Software hosted by Homeless Link. In relation to maintaining a digital presence, Shelter began a project to upgrade its website, that is aimed at completion in 23/24.

· Shelter NI participates in the Collaborative Centre for Housing Evidence (CaCHE), an independent, multi-disciplinary and multi-sector consortium of academic and non-academic stakeholders. CaCHE is UK-wide in coverage (across all four nations and at different spatial scales within), as well as UK-level in focus. It intends to advance knowledge and improve the evidence base for both housing policy and practice in all parts of the U.K. The local hub meets several times each year to receive presentations and to discuss relevant research objectives and outcomes.

· Shelter NI continues to work closely with the People's Kitchen, a volunteer led charity which provides a nightly outreach service to people on the street in the centre of Belfast. From its base on the Antrim Road, it provides a foodbank and a drop-in centre for people in need of support as well as supporting homeless people in temporary accommodation.

· Shelter continues to support community led housing projects including co-housing. A rural cohousing project in Portaferry has applied for planning permission. The Belfast Co-Housing Mutual Home Ownership Society (BCHMHOS) which is headed by a management committee continues to actively seek a site to develop up to 20 new homes and a community hub. When completed, the project will provide permanently affordable housing for sale or rent.

· Interest has been growing in possible Community led housing initiatives and have been considered with the Department for Communities Housing Supply strategy. Shelter remains hopeful that support for Community led housing would be included as an outcome in a future Programme for Government.

· Co-operative Alternatives is the only specialist organisation with the sole aim of developing and supporting co-operatives on the island of Ireland and Shelter NI is a member. CA is supporting the development of a student Housing cooperative and Community Farming among other cooperative programmes and plans.

· Shelter NI remains an active member of and contributes to Homeless Connect, the Committee Representing Independent Supporting People Providers (CRISPP), Co-operative Alternatives and the Belfast Co-Housing Mutual Home Ownership Society and is actively partnering with the Peoples Kitchen charity.

· The Management Committee met 13 times in the year including several special meetings. As part of the ongoing strategic review of the organisation, an application was made to the Dormant Accounts Fund to support the appointment of a new position to support the growth of the organisation to meet the growing needs of homeless people and people in need of housing and support.

· Shelter NI also made statements to politicians, gave television and radio interviews and press releases on a variety of housing and homelessness topics during the year.

· The Shelter NI Fundraising Committee, consisting of staff representatives from each office, has remained committed to advancing fundraising initiatives and organizing events. Despite the challenges posed by increased workload pressure on staff, traditional street collections and the use of collection boxes have successfully taken place this year. The committee's resilience has allowed for the continuation of these important fundraising activities.

· We acknowledge the continuing support of generous donations from the public and community groups.

Reserves policy

The Company holds a minimum of 3 months working towards six months running costs as a reserve to ensure the orderly run down of the organisation in the situation of an unforeseeable terminal event.

Structure, governance, and management

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

R Cashell

H Cox

M Fenton
R Mahaffy
J Whyte (Resigned 10 August 2022)
P Loughran (Resigned 4 October 2023)
A Hettmannsperger
E Evans
T Taylor (Resigned 8 February 2023)
E Ferrin (Appointed 1 November 2023)
L Neill (Appointed 1 November 2023)

Funds held as custodian trustee.

The charity does not hold any funds as custodian for any other trustee body.

Auditor

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

Taxation

Under Section 485 and 486 of Corporation Taxes Act 2010, Shelter, Campaign for the Homeless (Northern Ireland) Limited is entitled to charity tax exemption.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

A McQuillan

A handwritten signature in black ink, appearing to be 'A. McQuillan', with a long horizontal stroke extending to the right.

Secretary

Date: 26th January 2024

Shelter, Campaign for Homeless People (Northern Ireland) Limited

Northern Ireland - Charity number 100767

Annual return

Charity registration number NIC100767

Company registration number NI014542 (Northern Ireland)

**SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND)
LIMITED**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	R Cashell H Cox M Fenton R Mahaffy A Hettmannsperger E Evans E Ferrin L Neill	(Appointed 1 November 2023) (Appointed 1 November 2023)
Secretary	A McQuillan	
Charity number	NIC100767	
Company number	NI014542	
Registered office	Offices 2-3 4th Floor 58 Howard Street Belfast Antrim BT1 6PJ	
Auditor	Harbinson Mulholland Centrepont 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS	
Bankers	Danske Bank Donegall Square West Belfast Co. Antrim Northern Ireland BT1 6JS	

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the company's governing document, 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).

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SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

In the year 2022/23

- The NI Assembly was collapsed in February 2022 which led to fresh elections in May 2022. However, the MLA's and parties were unable to elect a Speaker, so the impact has been to leave Northern Ireland without a functioning government. That continued for the whole financial year and continues still. The lack of an Executive and Assembly impacts on legislation and funding decisions and the longer this continues, the greater the impact on public funded services and on society.
- In the absence of a functioning Assembly, Shelter has continued to attend relevant All-Party Working Groups which comprise MLA's from across all political parties.
- As we moved into the 3rd Year of the global pandemic, some sense of normality began to appear progressively as the year went on. There was continuing vigilance by staff and service users in relation to the Corona Virus 19 pandemic. Front line staff in SLATE had worked within the office during the whole of the pandemic period, while staff in GABLE had periods of working from home when required. Staff mostly have returned to working in the office. The Management Committee continued to meet digitally.
- For part of a third year there was a more limited additional Covid Emergency funding available but was not accessed on this occasion.
- Our main recurrent funding comes through Supporting People. As part of the contract arrangements, Shelter is required to meet the accreditation standards every 3 years and Shelter was confirmed as a funding partner for a further 3-year period.
- This year the Supporting People funding programme received an uplift of around 5.8%, including some backdated to November 2021. This funding restores the numerical funding amount to match the level that was removed in 2017. However, the numerical funding remains close to the amounts originally awarded in 2007/8 for the Supporting People contracts. The situation has become more critical as Supporting People staff salaries have been increased by over 30% during this 15-year period. More time is spent looking for extra amounts of funding to mitigate the increased cost pressures on reserves. Supporting People have indicated that they hope to increase funding contracts amounts over the next few years.
- Supporting People funding enables SLATE to provide accommodation and support to young people aged 16-25 who are homeless in the Omagh area. While in the accommodation, the step-up service, residents build their skills and knowledge to enable them to successfully live independently when they are ready to move on. Young people can stay in the accommodation for up to two years.
- The SLATE project also provides a StepDown service which is made available to young people aged 18 to 25 who have initially been supported within the fully furnished accommodation and who are seeking to live in their own accommodation in the Omagh area and who, for a variety of reasons, need further support to sustain their ability to succeed in their own tenancy.
- This was another busy year for SLATE and staff did an excellent job supporting residents and service users through the pandemic, meeting the challenges of the times for staff and beneficiaries. The return to more normal practices has been welcomed. During this year, 21 young people were referred for support, of which 5 were offered a service in our fully furnished supported accommodation. 8 young people moved on from our furnished accommodation, 3 moved into private rental housing, 3 into NIHE housing and 2 were evicted.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

- Nine SLATE service users benefited from in-house counselling, facilitated by our volunteer counsellor, Stephen Maguire. This reflects an increase in numbers compared to the previous year.
- Following a review of the former office at SLATE, the NIHE confirmed that the flat could be restored for domestic use, and it could be included as an additional accommodation unit in the StepUp part of the service. Supporting People has asked for a review of the service delivery and a revised proposal was prepared and subsequently submitted for approval by Supporting People. A review of the rents is also proposed.
- We believe that support extends beyond the outcomes outlined by our service contract with Supporting People, so for example Shelter allocates funds for social and recreational activities to enhance community connections and personal skills among residents. Food donations from ASDA and M&S, are distributed when donations are received to all service users. Cooking demonstrations in the office were held to provide our young people with meal preparation skills throughout the winter months and staff made sure that service users received a hot meal each week.
- We appreciate the supplementary funds provided during the Christmas season, facilitated by the Department for Communities and administered through Homeless Connect. A BBQ was held in August to promote service user engagement/community involvement, this was a social event well attended by all service users.
- As part of an ongoing refurbishment of all our leased property, three more flats underwent upgrades, including new flooring, a full internal repaint, and the provision of new sofas, bedding, and soft furnishings. These refurbishments were implemented to ensure that the overall living conditions of residents remain at a high quality.
- SLATE recently implemented In-Form, a software system provided by Homeless Link, which has significantly improved efficiency by enabling quick and effective tracking of individual outcomes for our service users. Hosted in the cloud, this platform is accessible from any device. Launched in August, staff underwent training in advance, and it has proven to be successful. Staff members now feel confident in utilizing it effectively, and the In-Form team promptly responds to any issues that arise.
- In November 2022, Sheila Eeley brought her extensive experience in working with young people and the homeless sector to our SLATE team. We also welcomed Alex Burke in March 2023, who not only became a valuable staff member but also contributed unique insights as a former service user, showcasing his lived experience in supporting our service users.
- In March 2023, Supporting People conducted an audit at SLATE, and we are pleased to report that it was a success. The dedicated efforts of our staff were recognised with a positive result, affirming their hard work and commitment.
- SLATE staff engaged in various training courses aimed at enhancing their skills, including Mental Health First Aid, Walk Leader Training, Child Sexual Exploitation, LGBTQI+ Awareness, Keeping Children and Adults Safe, Gender Awareness, and Motivational Interviewing.
- In April 2022, Debbie organized a successful fundraising BBQ, generating an impressive £2800 in support of SLATE. We had the opportunity to meet with Carley McMahon, ASDA Community Champion, to discuss SLATE's impactful work in the community. Subsequently, we submitted an application for funding, and as a result, we were granted a generous £1500. Moreover, SLATE was selected as a chosen charity for ASDA's Just Giving initiative, securing an additional £300 in February. Street collections further bolstered our fundraising efforts, taking place in both June and December 2022.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

- In terms of publicity and awareness, Homeless Connect, the representative body for homeless organisations, visited SLATE in April to discuss our work and hear about the impact of homelessness in the local area. Staff actively participated in the Southwest College Freshers Fair in September, raising awareness about SLATE's role and services for young homeless people. A presentation took place at Loretto Convent Omagh in October aimed to educate young individuals about homelessness and our efforts to address it. In November, drama students from Dean Maguire College visited our office, conducting interviews that were featured in a school documentary covered by Ulster Herald in December. SLATE staff also engaged in discussions with Ramona House in December to address homelessness and housing challenges in Omagh. Participation in the NIHE homeless awareness fair, a stall at Omagh Community House, and attendance at ASCERT's Dry January/Feel Good Friday event in Cookstown further showcased our services. In March, SLATE had a presence at the Neighbourhood Renewal Health and Wellbeing Fair hosted by Omagh Leisure Centre, a highly popular event.
- Shelter NI is funded by Supporting People to provide services at its GABLE project, based in Strabane, one of only two Home Improvement Agencies (HIA) in NI. In the financial year 2022/23 186 households were referred to the HIA for support by the NIHE's grants department.
- Most applicants for adaptations are identified by the Occupational Therapy Service of the Western Health and Social Care Trust. All are households with older or disabled adults or families with disabled children. Also, they must be homeowners or private tenants needing to make changes to their home to make it suitable for living by using a means tested Disabled Facilities Grant. Although this is lower than the previous year, by March 2023, staff at GABLE were supporting over 316 older and disabled households. These home adaptations help residents to remain independent in their own homes and prevent the risk of homelessness.
- We asked service users to complete satisfaction forms and, in the year, of those service users who gave their opinion of the service they received; from a possible score of 10, all gave full marks for meeting their needs. All said that the service made their life easier, was trustworthy and user friendly. All found the staff helpful and would use the service again.
- Shelter NI also provides other services such as GABLE's Helping Hands. This project is aimed at older people in the Derry City and Strabane and in Fermanagh and Omagh Council Areas, who own their home or who rent from a private landlord, who have urgent repairs, other home hazards or minor adaptations which need to be carried out quickly and at a fair price. The type of jobs carried include the provision of Bannister Rails, Grab Rails, Handrails, Keys Safes, Power Washing, Gutter Cleaning and other tasks.
- Despite the end of the funding contract from the Community National Lottery, Shelter has continued to provide this important service through a combination of achieving small pockets of grants and using its unrestricted reserves. Shelter is continuing to seek for a more sustainable funder and to expand the reach of the service.
- The need for the service is reflected in the number of requests received. The number of requests is higher than the previous financial year- 519 requests, resulting in 314 modifications completed between April 2022 and March 2023. Some households would have made more than one request over this period. While there has been an increase in referrals in this financial year there were fewer completed jobs. Many of these referrals come from the Occupational Therapy Service but households are signposted by other agencies and some people make direct application. Most people who used the service said they would use it again and were very satisfied with the quality and commitment of the HH team.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

- At the GABLE project we have a Trusted Trader Scheme (TTS). There has not been much activity on this platform due to significant issues with the building trade. There are 73 traders who have registered on our TTS site. Continuing challenges persist due to the escalating cost of materials and the overall demand for contracting services. The reduced value of Disabled Facilities Grant payments has made such projects less appealing to contractors. Consequently, attracting interest in registering for the TTS has proven difficult. This situation has also resulted in clients having to make multiple requests for quotations to find a trader willing to undertake the works at a cost aligned with the grant's value. Despite these difficulties, user feedback for the website has been consistently positive.
- Shelter NI has been fortunate to host Ellie Mills, who participated in a 15-day placement as part of our long-standing partnership with the Insight Programme at Queen's University Belfast. This placement was a crucial component of Ellie's BSc Hons Psychology Undergraduate Degree, as she was near completion of her final year of study. The primary objective of her research project encompassed gathering information on various aspects, including social and intermediate housing, housing demand/stock, housing schemes/programmes, homelessness in Northern Ireland, and strategies/programmes addressing homelessness.
- Shelter has continued to outsource services such as Information Technology, Human Resources and Funding Support as well as the previously mentioned In-Form Software hosted by Homeless Link. In relation to maintaining a digital presence, Shelter began a project to upgrade its website, that is aimed at completion in 23/24.
- Shelter NI participates in the Collaborative Centre for Housing Evidence (CaCHE), an independent, multi-disciplinary and multi-sector consortium of academic and non-academic stakeholders. CaCHE is UK-wide in coverage (across all four nations and at different spatial scales within), as well as UK-level in focus. It intends to advance knowledge and improve the evidence base for both housing policy and practice in all parts of the U.K. The local hub meets several times each year to receive presentations and to discuss relevant research objectives and outcomes.
- Shelter NI continues to work closely with the People's Kitchen, a volunteer led charity which provides a nightly outreach service to people on the street in the centre of Belfast. From its base on the Antrim Road, it provides a foodbank and a drop-in centre for people in need of support as well as supporting homeless people in temporary accommodation.
- Shelter continues to support community led housing projects including co-housing. A rural cohousing project in Portaferry has applied for planning permission. The Belfast Co-Housing Mutual Home Ownership Society (BCHMHOS) which is headed by a management committee continues to actively seek a site to develop up to 20 new homes and a community hub. When completed, the project will provide permanently affordable housing for sale or rent.
- Interest has been growing in possible Community led housing initiatives and have been considered with the Department for Communities Housing Supply strategy. Shelter remains hopeful that support for Community led housing would be included as an outcome in a future Programme for Government.
- Co-operative Alternatives is the only specialist organisation with the sole aim of developing and supporting co-operatives on the island of Ireland and Shelter NI is a member. CA is supporting the development of a student Housing cooperative and Community Farming among other cooperative programmes and plans.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

- Shelter NI remains an active member of and contributes to Homeless Connect, the Committee Representing Independent Supporting People Providers (CRISPP), Co-operative Alternatives and the Belfast Co-Housing Mutual Home Ownership Society and is actively partnering with the Peoples Kitchen charity.
- The Management Committee met 13 times in the year including several special meetings. As part of the ongoing strategic review of the organisation, an application was made to the Dormant Accounts Fund to support the appointment of a new position to support the growth of the organisation to meet the growing needs of homeless people and people in need of housing and support.
- Shelter NI also made statements to politicians, gave television and radio interviews and press releases on a variety of housing and homelessness topics during the year.
- The Shelter NI Fundraising Committee, consisting of staff representatives from each office, has remained committed to advancing fundraising initiatives and organizing events. Despite the challenges posed by increased workload pressure on staff, traditional street collections and the use of collection boxes have successfully taken place this year. The committee's resilience has allowed for the continuation of these important fundraising activities.
- We acknowledge the continuing support of generous donations from the public and community groups.

Reserves policy

The Company holds a minimum of 3 months working towards six months running costs as a reserve to ensure the orderly run down of the organisation in the situation of an unforeseeable terminal event.

Structure, governance and management

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

R Cashell	
H Cox	
M Fenton	
R Mahaffy	
J Whyte	(Resigned 10 August 2022)
P Loughran	(Resigned 4 October 2023)
A Hettmannsperger	
E Evans	
T Taylor	(Resigned 8 February 2023)
E Ferrin	(Appointed 1 November 2023)
L Neill	(Appointed 1 November 2023)

Funds held as custodian trustee

The charity does not hold any funds as custodian for any other trustee body.

Auditor

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

Taxation

Under Section 485 and 486 of Corporation Taxes Act 2010, Shelter, Campaign for the Homeless (Northern Ireland) Limited is entitled to charity tax exemption.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND)
LIMITED**

**DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

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

.....
A McQuillan
Secretary



Date: 26th January 2024
.....

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The directors, who also act as trustees for the charitable activities of Shelter, Campaign for the Homeless (Northern Ireland) Limited, are responsible for preparing the Directors' 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 Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company 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 Directors 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 company will continue in operation.

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

Opinion

We have audited the financial statements of Shelter, Campaign For Homeless People (Northern Ireland) Limited (the 'company') for the year ended 31 March 2023 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 2023 and of its incoming resources and application of resources, 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 company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' 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 company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Directors' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Directors

As explained more fully in the statement of Directors' responsibilities, the Directors 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 Directors 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 Directors are responsible for assessing the company'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 Directors 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

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

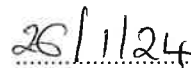
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland
Chartered Accountants
Statutory Auditor**



Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Harbinson Mulholland is eligible for appointment as auditor of the company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>					
Donations and legacies	4	67,939	-	67,939	75,040
Charitable activities	3	73,097	381,983	455,080	491,644
Investments	5	1,012	-	1,012	264
Other income	6	1,235	-	1,235	1,090
Total income		143,283	381,983	525,266	568,038
<u>Expenditure on:</u>					
Charitable activities	7	149,405	402,203	551,608	567,398
Other	11	-	35,225	35,225	-
Total resources expended		149,405	437,428	586,833	567,398
Net (outgoing)/incoming resources before transfers		(6,122)	(55,445)	(61,567)	640
Gross transfers between funds		(5,769)	5,769	-	-
Net (expenditure)/income for the year/ Net movement in funds		(11,891)	(49,676)	(61,567)	640
Fund balances at 1 April 2022		184,926	54,265	239,191	238,551
Fund balances at 31 March 2023		173,035	4,589	177,624	239,191

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.

The notes on pages 16 to 25 form part of these financial statements.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		18,050		12,554
Investments	14		150		150
			<u>18,200</u>		<u>12,704</u>
Current assets					
Debtors	15	4,950		7,429	
Cash at bank and in hand		206,759		249,270	
		<u>211,709</u>		<u>256,699</u>	
Creditors: amounts falling due within one year	16	(17,060)		(30,212)	
Net current assets			<u>194,649</u>		<u>226,487</u>
Total assets less current liabilities			<u>212,849</u>		<u>239,191</u>
Creditors: amounts falling due after more than one year	17		(35,225)		-
Net assets			<u><u>177,624</u></u>		<u><u>239,191</u></u>
Income funds					
Restricted funds	19		4,589		54,265
Unrestricted funds			173,035		184,926
			<u><u>177,624</u></u>		<u><u>239,191</u></u>

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 65 of the Charities Act (NI) 2008 .

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

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

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

The financial statements were approved by the Directors on 11th January 2024

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M Fenton
Trustee

Company registration number NI014542

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(30,971)		22,948
Investing activities					
Purchase of tangible fixed assets		(12,552)		(11,822)	
Investment income received		1,012		265	
Net cash used in investing activities			(11,540)		(11,557)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(42,511)		11,391
Cash and cash equivalents at beginning of year			249,270		237,879
Cash and cash equivalents at end of year			206,759		249,270

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Critical accounting estimates and judgements

In the application of the company's accounting policies, the Directors 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.

Tangible 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.

2 Accounting policies

Charity information

Shelter, Campaign For Homeless People (Northern Ireland) Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Offices 2-3 4th Floor, 58 Howard Street, Belfast, Antrim, BT1 6PJ.

2.1 Accounting convention

The accounts have been prepared in accordance with the 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)" (as amended for accounting periods commencing from 1 January 2016). The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

2.2 Going concern

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

2.3 Charitable funds

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

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

2.4 Income

Income is recognised when the company 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the company 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 company 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.

2.5 Expenditure

This comprises all resources applied by the charity when working to meet its charitable objectives. This includes support costs allocated to activities on the basis of time spent on those activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include the costs of maintaining the office.

2.6 Tangible fixed assets

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

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

Omagh tenants	20% straight line
Office equipment	20% straight line
Computer software	33% 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.

2.7 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.

2.8 Impairment of fixed assets

At each reporting end date, the company 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).

2.9 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.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting policies

(Continued)

2.10 Financial instruments

The company 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 company's balance sheet when the company 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 company's contractual obligations expire or are discharged or cancelled.

2.11 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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.12 Retirement benefits

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

3 Charitable activities

	2023 £	2022 £
Grants and contracts	390,911	344,964
Fuel income	1,728	3,213
Rental income	38,640	37,226
NIHE PIF	6,801	7,545
National lottery funding	17,000	98,696
	<u>455,080</u>	<u>491,644</u>
Analysis by fund		
Unrestricted funds	73,097	50,618
Restricted funds	<u>381,983</u>	<u>441,026</u>
	<u>455,080</u>	<u>491,644</u>

4 Donations and legacies

	2023 £	2022 £
Donations	<u>67,939</u>	<u>75,040</u>

All donations in the current and prior year were unrestricted

5 Investments

	2023 £	2022 £
Bank Interest	<u>1,012</u>	<u>264</u>

All investment income in the current and prior year was unrestricted

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

6 Other income

	2023	2022
	£	£
Other trading activities	1,235	1,090

All other income in the current and prior year was unrestricted

7 Charitable activities

	2023	2022
	£	£
Staff costs	342,327	336,846
Depreciation and impairment	3,360	4,628
Charitable activities undertaken directly	147,408	166,581
	493,095	508,055
Share of support costs (see note 10)	54,733	55,743
Share of governance costs (see note 10)	3,780	3,600
	551,608	567,398
Analysis by fund		
Unrestricted funds	149,405	101,715
Restricted funds	402,203	465,683
	551,608	567,398
For the year ended 31 March 2022		
Unrestricted funds	101,715	
Restricted funds	465,683	
	567,398	

8 Directors

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	24	26
	<u>24</u>	<u>26</u>
Employment costs	2023 £	2022 £
Wages and salaries	345,961	344,474
Social security costs	19,008	25,656
Other pension costs	6,859	6,763
	<u>371,828</u>	<u>376,893</u>

The total amount of employee benefits received by Key Management personnel in the year was £79,477 (2022: £77,270)

The Key Management personnel comprise of the Director and the Area Manager.

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

10 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Staff costs	29,501	-	29,501	40,047
Depreciation	3,696	-	3,696	1,637
Telephone	3,124	-	3,124	1,405
Insurance	1,925	-	1,925	312
Information Technology	3,461	-	3,461	2,118
Sundry	2,233	-	2,233	78
Subscriptions	597	-	597	387
Postage and stationery	27	-	27	53
Repairs and maintenance	1,756	-	1,756	2,814
Heat and light	896	-	896	877
Rent and rates	7,517	-	7,517	6,015
Audit fees	-	3,780	3,780	3,600
	<u>54,733</u>	<u>3,780</u>	<u>58,513</u>	<u>59,343</u>
Analysed between Charitable activities	<u>54,733</u>	<u>3,780</u>	<u>58,513</u>	<u>59,343</u>

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Other

	Restricted funds	Total
	2023 £	2022 £
Supporting people reserves repayment	35,225	-

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Leasehold improvements £	Omagh tenants £	Office equipment £	Computer software £	Total £
Cost					
At 1 April 2022	53,379	40,930	42,038	20,921	157,268
Additions	-	8,891	691	2,970	12,552
At 31 March 2023	53,379	49,821	42,728	23,891	169,819
Depreciation and impairment					
At 1 April 2022	53,379	39,776	31,483	20,074	144,712
Depreciation charged in the year	-	2,418	3,225	1,414	7,057
At 31 March 2023	53,379	42,194	34,708	21,488	151,769
Carrying amount					
At 31 March 2023	-	7,627	8,020	2,403	18,050
At 31 March 2022	-	1,154	10,553	847	12,554

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2022 & 31 March 2023	150
Carrying amount	
At 31 March 2023	150
At 31 March 2022	150

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	4,950	3,603
Prepayments and accrued income	-	3,826
	4,950	7,429

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,545	8,898
Other creditors	7,499	10,322
Accruals and deferred income	7,016	10,992
	17,060	30,212

17 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Other creditors	35,225	-

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	18,050	-	18,050	12,554	-	12,554
Investments	150	-	150	150	-	150
Current assets/(liabilities)	154,835	39,814	194,649	172,222	54,265	226,487
Long term liabilities	-	(35,225)	(35,225)	-	-	-
	<u>173,035</u>	<u>4,589</u>	<u>177,624</u>	<u>184,926</u>	<u>54,265</u>	<u>239,191</u>

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				
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Supporting People 2021	7,346	-	(1,719)	(5,627)	-
Supporting People 22/23	-	356,800	(377,020)	20,220	-
Supporting People pre 2012	31,240	-	(31,240)	-	-
Supporting People 2012-2018	11,090	-	(2,266)	(8,824)	-
Children in need	3,000	-	-	-	3,000
National Lottery	-	10,000	(10,000)	-	-
Electrical safety council	1,589	-	-	-	1,589
NIHE - PIF	-	6,801	(6,801)	-	-
COVID Emergency Funf	-	1,382	(1,382)	-	-
Halifax foundation	-	5,500	(5,500)	-	-
Asda Foundation	-	1,500	(1,500)	-	-
	<u>54,265</u>	<u>381,983</u>	<u>(437,428)</u>	<u>5,769</u>	<u>4,589</u>

Expenditure in the year includes £35,225 of historic surplus funds within supporting people that are due to be paid back to the Northern Ireland Housing Executive over a three year period from the 24/25 financial year.

20 Events after the reporting date

Following meetings with the Northern Ireland Housing Executive in January 2024 it became apparent that the charity would be required to repay the historic surplus Supporting People funds. This future repayment of £35,225 has been accounted for as expenditure in the 2023/24 financial statements.

21 Related party transactions

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22	Cash generated from operations	2023	2022
		£	£
	(Deficit)/surplus for the year	(61,567)	640
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,012)	(264)
	Depreciation and impairment of tangible fixed assets	7,056	6,265
	Movements in working capital:		
	Decrease/(increase) in debtors	2,479	(4,245)
	Increase in creditors	22,073	20,552
	Cash (absorbed by)/generated from operations	(30,971)	22,948
