

**VICTORIA VOLUNTARY HOMES  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

## Victoria Voluntary Homes Contents

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**Victoria Voluntary Homes  
Reference and Administrative Details  
For The Year Ended 31 March 2025**

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<b>Trustees</b>	Mr E Rainey
	Mr R Watts
	Mr S Brown
	Mrs C Grattan
	Ms J Brown
	Mr J H Baird
	Mr P M C Seay
	Mr S Morrison
	Mrs M Laverty (appointed 15/01/2025)
<b>Charity Number</b>	102292
<b>Principal Address</b>	67 Loopland Gardens
	Belfast
	Co Antrim
	BT6 9EB
<b>Independent Examiner</b>	Brian Stewart
	RBCA Limited
	Chartered Accountants
	Linenhall Exchange
	26 Linenhall Street
	Belfast
	BT2 8BG

# **Victoria Voluntary Homes Trustees' Report For The Year Ended 31 March 2025**

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The trustees present their report and the financial statements for the year ended 31 March 2025.

## **Objectives and Activities**

### **Aims and Objectives**

Victoria Homes Trust aims to benefit children and young people in need in Northern Ireland who are under the age of 21. The main objects of the Victoria Homes Trust are:

- To help and educate young people of both sexes under the age of 21
- To develop their physical, mental, spiritual and moral capacities so that they grow to full maturity as individuals and members of society and that their conditions of life may be improved
- To assist in the training of young people to enable them to maintain themselves at the termination of their education and training
- To assist other non-statutory bodies in carrying out any of the above objects

The needs of young people are many and the Trust does not wish to overly restrict the scope of work it funds, however, projects addressing the following needs of children and young persons are particularly welcome:

- Alcohol and drugs abuse
- Homelessness
- Counselling for those in need of guidance, advice and support

The activities the trust undertakes is providing grants to those which meet the published criteria.

### **Public Benefit**

Victoria Homes Trust aims to benefit children and young people in need in Northern Ireland who are under the age of 21. In pursuit of these benefits the primary purposes are:

- The relief of those in need by reason of youth with ill-health, disability, financial hardship or other disadvantage;
- The prevention or relief of poverty;
- The advancement of education;
- The advancement of health or the saving of lives;
- The advancement of citizenship or community development;
- The advancement of the arts, culture, heritage or science;
- The advancement of amateur sport;
- The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity; and
- The advancement of environmental protection or improvement,

The benefit that flows from each of our purposes is that other charities and philanthropic organisations who work with children and young people in all of these fields are provided with funding support to maintain, develop and sustain that work. Organisations are required to apply for funding against published criteria to demonstrate how they will benefit children and young people in Northern Ireland. Successful grant recipients are required to complete an end of grant report, evidencing how funding has been used and most importantly the public benefit this has brought. Funding is provided only to organisations that have a current child protection policy.

### **Grant Making**

The trust invites applications in writing using a pro forma provided on its website: Organisations are required to apply for funding against the published criteria to demonstrate how they will benefit children and young people in Northern Ireland. Successful grant recipients are required to complete an end of grant report, evidencing how funding has been used and most importantly the public benefit this has brought. Funding is provided only to organisations that have a current child protection policy.

A grants committee of the Victoria Homes Trust assesses applications received and makes recommendation to the full committee. The grants selection process takes into consideration any harm that may arise from the proposed project and makes judgements as to approval or otherwise ensuring the benefits greatly outweigh any potential harms.

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# **Victoria Voluntary Homes Trustees' Report (continued) For The Year Ended 31 March 2025**

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## **Grant Making - continued**

The beneficiaries are children and young people under the age of 21 in Northern Ireland who experience some form of disadvantage, disability or abuse. Victoria Homes trust ensures that where grants are given if any private benefit is gained, this is incidental in achieving the purpose.

In deciding which organisations should receive funding the following criteria is considered:

- The Trust assists projects within Northern Ireland. Applicants must be a charity registered in the UK to apply or on the deemed list of charities with the Charity Commission for Northern Ireland and awaiting the call forward.
- Applicants organised on all-Ireland, all-UK or similar basis are recommended to satisfy the Trust that the benefit of the project will be within Northern Ireland and that any assistance given by the Trust is additional to and not in substitution for other forms of internal or external funding.
- Preference is given to applications from charities and voluntary organisations with a track record of handling grants and loans. Only in exceptional circumstances are grants made to individuals.
- The Trust has a preference for supporting short-term projects where visible benefits and outcomes are expected over a period of 3-12 months.
- The Trust is interested to receive applications where the funding will have a "multiplier" effect by securing or promoting knock-on benefits, e.g. training and outreach programmes which will have a follow-up or cascade effect.
- It is important that applicants demonstrate that the project they wish to gain assistance for is confined to the support of children and young adults under the age of twenty-one. Given the preference for demonstrable benefits, which will apply over a short period of time, the Trust is less likely to assist with projects that involve the improvement of lands or buildings.

## **Trustees and officers**

The trustees and officers serving during the year and since the year end are set out on Page 1.

## **Achievements and Performance**

### **Main Achievements**

In the financial year the Trust distributed £57,324 in grants to 22 organisations in pursuit of our charitable purposes. The grants ranged from £2,000 to £3,400 with a mean level of grants of £2,605.

Grant reviews are delegated to two members of the committee to verify grant reports and follow-up as necessary.

## **Financial Review**

### **Financial Position**

The charity received £67,471 of investment income in the financial year (£67,412 in 2024) which, after accounting for costs of charitable activities and governance costs, enabled the charity to make payments of £57,324 in grants to other charitable organisations (£54,385 in 2024). Net gain before loss on investments is £238 for the financial year (£1,201 loss in 2024). There was a loss of £58,710 investments during the year (2024: gain of £154,985).

## **Structure, Governance and Management**

### **Governing Document**

Victoria Homes Trust, previously Victoria Voluntary Homes, was registered with the Charity Commission for Northern Ireland in May 2015. It was founded originally under the governance of the Belfast Women's Temperance Association in 1882 and approved as a separate charity scheme in 1933. In 1988 the scheme was revised by the Court when the grant-making phase of the charity began.

Three Trustees sit with other voluntary members on a Committee to deal with the management and administration of the charity supported by a Secretary. The main roles on the Committee are Chairperson and Treasurer.

### **Trustee Selection Methods**

The recruitment and management of the Committee is guided by the committee, led by the Chairperson with the purpose of bringing a range skills and experiences to the charity to enable it to operate effectively. The charity particularly seeks to have committee members with experience of working with children and young people, charity law, finance and governance.

**Victoria Voluntary Homes  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the board of trustees and signed on its behalf by:

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Mr S Brown

Trustee

Date 13 Jan 2026

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Mr P M C Seay

Trustee

**Victoria Voluntary Homes**  
**Independent Examiner's Report to the Trustees of Victoria Voluntary Homes**  
**For The Year Ended 31 March 2025**

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I report to the trustees on my examination of the accounts of Victoria Voluntary Homes (the Trust) for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the charity's trustees of Victoria Voluntary Homes you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act'). Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

**Independent Examiner's Statement**

My examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of the Charities Act; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Brian Stewart*

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Brian Stewart  
Date 13 Jan 2026  
RBCA Limited  
Chartered Accountants  
Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

**Victoria Voluntary Homes  
Statement of Financial Activities  
For The Year Ended 31 March 2025**

		<b>2025</b>	<b>2024</b>
		<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>			
Investments		67,471	67,412
<b>EXPENDITURE ON:</b>			
Charitable activities:	<b>3</b>		
Charitable activities		(9,909)	(14,228)
Grants made		(57,324)	(54,385)
		(67,233)	(68,613)
<b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>		238	(1,201)
Net (losses)/gains on investments		(58,710)	154,985
<b>NET INCOME/(EXPENDITURE)</b>		(58,472)	153,784
<b>NET MOVEMENT IN FUNDS</b>		(58,472)	153,784
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		2,401,688	2,247,904
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>9</b>	2,343,216	2,401,688

The notes on pages 8 to 11 form part of these financial statements.



**Victoria Voluntary Homes  
Statement of Financial Position  
As At 31 March 2025**

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Investments	7	2,338,884	-	2,338,884	2,397,594
		2,338,884	-	2,338,884	2,397,594
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		8,165	-	8,165	6,837
		8,165	-	8,165	6,837
<b>Creditors: Amounts Falling Due Within One Year</b>	8	(3,833)	-	(3,833)	(2,743)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		4,332	-	4,332	4,094
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,343,216	-	2,343,216	2,401,688
<b>NET ASSETS</b>		2,343,216	-	2,343,216	2,401,688
<b>FUNDS OF THE CHARITY</b>					
Unrestricted Funds				2,343,216	2,401,688
<b>TOTAL FUNDS</b>	9			2,343,216	2,401,688

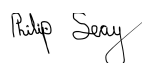
On behalf of the board

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Mr S Brown

Trustee

Date 13 Jan 2026



Mr P M C Seay

Trustee

The notes on pages 8 to 11 form part of these financial statements.

# **Victoria Voluntary Homes**

## **Notes to the Financial Statements**

### **For The Year Ended 31 March 2025**

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#### **1. General Information**

Victoria Voluntary Homes is an unincorporated charity registered with the Charity Commission, registered charity number 102292. The principal address is 67 Loopland Gardens, Belfast, Co Antrim, BT6 9EB.

#### **2. Accounting Policies**

##### **2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

##### **2.2. Going Concern Disclosure**

The trustees have identified material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern, however, the going concern basis remains appropriate.

##### **2.3. Incoming Resources**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **2.4. Donated Goods and Services**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **2.5. Investments**

Investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **2.6. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

##### **2.7. Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

##### **2.8. Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

##### **2.9. Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

**Victoria Voluntary Homes**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**2.10. Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

**2.11. Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**2.12. Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**3. Analysis of Expenditure**

	<b>2025</b>		
	<b>Grant funding of activities (see note 4)</b>	<b>Support costs (see note 5)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	-	9,909	9,909
Grants made	57,324	-	57,324
	<u>57,324</u>	<u>9,909</u>	<u>67,233</u>

	<b>2024</b>		
	<b>Grant funding of activities (see note 4)</b>	<b>Support costs (see note 5)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	-	14,228	14,228
Grants made	54,385	-	54,385
	<u>54,385</u>	<u>14,228</u>	<u>68,613</u>

**4. Grants Payable**

	<b>2025</b>	<b>2024</b>
	<b>Grants to Institutions</b>	<b>Grants to Institutions</b>
	<b>£</b>	<b>£</b>
Grants made	<u>57,324</u>	<u>54,385</u>

**Victoria Voluntary Homes**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**5. Support Costs**

	<b>2025</b> <b>Charitable activities</b> <b>£</b>
General administration	9,909
	<hr/> <hr/>
	<b>2024</b> <b>Charitable activities</b> <b>£</b>
Employee costs	542
General administration	13,686
	<hr/> <hr/>
	14,228

**6. Independent Examiner's Remuneration**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Independent examination of the financial statements	900	900
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<hr/>	<hr/>
	900	900
	<hr/> <hr/>	<hr/> <hr/>

**7. Investments**

	<b>Listed</b> <b>£</b>
<b>Cost or Valuation</b>	
As at 1 April 2024	2,397,594
Revaluations	(58,710)
	<hr/>
As at 31 March 2025	2,338,884
	<hr/> <hr/>
<b>Provision</b>	
As at 1 April 2024	-
As at 31 March 2025	-
	<hr/> <hr/>
<b>Net Book Value</b>	
As at 31 March 2025	2,338,884
	<hr/> <hr/>
As at 1 April 2024	2,397,594
	<hr/> <hr/>

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Accruals and deferred income	3,833	2,743
	<hr/> <hr/>	<hr/> <hr/>

**Victoria Voluntary Homes**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**9. Movement in Funds**

	<b>As at 1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	2,401,688	67,471	(125,943)	2,343,216
<b>Total funds</b>	<u>2,401,688</u>	<u>67,471</u>	<u>(125,943)</u>	<u>2,343,216</u>

	<b>As at 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	2,247,904	67,412	86,372	2,401,688
<b>Total funds</b>	<u>2,247,904</u>	<u>67,412</u>	<u>86,372</u>	<u>2,401,688</u>

**10. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

**11. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.



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#### Parties involved with this document

Document processed	Party + Fingerprint
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Tue, 13th Jan 2026 16:31:13 GMT	Brian Stewart - Signer (378497a41deb334a35e78e3dea6aa011)

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philip.seay@ntlworld.com (2.217.56.178)

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Signed document confirmation emailed to samueljbrown15@gmail.com  
(81.104.236.75)

Tue, 13th Jan 2026 16:31:14 GMT

Signed document confirmation emailed to philip.seay@ntlworld.com  
(81.104.236.75)

Tue, 13th Jan 2026 16:31:14 GMT

Signed document confirmation emailed to brian.stewart@rbca.co  
(81.104.236.75)

Tue, 13th Jan 2026 16:31:14 GMT

Signed document confirmation emails have been sent to all parties.

Document URL:

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