Tullycarnet Community Support Services Ltd

Northern Ireland · Charity number 104545

Details

Known as	TCSS
Status	Received
Company number	43233
Registered	2016-01-27
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	C/O 12 Whitecherry Lane Killinchy Newtownards Bt23 6qz BT23 6QZ
Phone	07783318218
Email	annmartin.tcss@outlook.com

Activities

Purposes: The Charity's object is to promote the benefit of the inhabitants of Tullycarnet and surrounding areas (the "area of benefit") without distinction of gender, sexual orientation, age, race, ethnicity, disability, or political, religious or other opinion and in particular to:- (1) Advance community development and citizenship in the area of benefit through the promotion of the community and voluntary sector by providing such groups and organisations with facilities, amenities and support. (2) Advance education and training for the public benefit through: a. the provision of programmes of education and training designed to improve the employability of young people and any other socially or economically disadvantaged people in the area of benefit; b. the provision of day-care facilities for young children. (3) Relieve of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. (4) Promote and support social enterprise and other sustainable means of achieving economic growth and regeneration.

What the charity does: The prevention or relief of poverty,The advancement of education,The advancement of health or the saving of lives,The advancement of citizenship or community development

How the charity works: Advice/advocacy/information,Community development,Counselling/support,Education/training,Playgroup/after schools,Volunteer development

Who the charity helps: Adult training,General public,Older people,Parents,Preschool (0-5 year olds),Unemployed/low income,Volunteers

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£117,963	£117,025	£0	7
2025-03-31	£111,122	£115,671	£0	5

Trustees

Name	Role	Appointed
Darren		
Linda		
Pauline		
Sarah		

Accounts

Company Registration Number: NI043233
Charity Number: 104545

Tullycarnet Community Support Services Ltd

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2025

DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

CONTENTS

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
TRUSTEES' AND OTHER INFORMATION

Trustees	Mrs P Rea Ms L King Mrs C McCauley (Appointed 3 September 2024) Mr J Wightman (Appointed 12 November 2024) Mr A Watson (Resigned 4 November 2024)
Company Secretary	Ms A Martin
Charity Number in Northern Ireland	104545
Company Registration Number	NI043233
Registered Office and Principal Address	12 Whitecherry Lane Killinchy Down BT23 6QZ Northern Ireland
Independent Examiner	DNTCA Limited Chartered Accountants Ormeau House 91-97 Ormeau Road Belfast BT7 1SH

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Tullycarnet Community Support Services Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
Tullycarnet is one of the most socially deprived wards in East Belfast as designated by T& EA, LEDU AND Robson. The Noble Report has placed Tullycarnet within the top 12% of disadvantaged wards within Northern Ireland. Tullycarnet Community Support Services Limited is the only community organization working strategically to tackle these long-term problems. To achieve this TCSS will coordinate the following activities:

- Management and staff supervision of the Pre-school Playgroup
- Drop-In center offering advice and guidance on education, employment, benefits, housing advice
- Health Promotion Project
- Senior Citizens Project

Tullycarnet Community Support Services Limited assists the following groups and organizations in their development

1. First Steps Playgroup
2. Independent Advice Centre
3. Vintage Diners
4. DE-SPPG (Surestart)
5. Adult On-line Training

Strategy
The following sections for achievements and performance and financial review form the strategic report of the charity

Structure, Governance and Management

Structure
The Charity is controlled by its governing document, and constitutes a limited company, limited by guarantee, as defined by the Company's Act 2006.

Review of Activities, Achievements and Performance
Financial position
The company had net outgoing resources of £4,549 for the year (2024: £4,355).

Financial Review
The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

The main source of grant funding for Tullycarnet Community Support Services Limited has been and is the Department for Communities. This is supplemented by several smaller grants and self-- generated income.

Financial Results
At the end of the financial year the charity has assets of £64,248 (2024 - £68,797) and liabilities of £0.00 (2024 - £0.00). The net assets of the charity have decreased by £(4,549).

Reserves Position and Policy
The Charity is funded by both restricted and unrestricted funds. The restricted funds are spent within the terms of the letters of offer issued by funders.

The charity's reserve policy is to retain a level of reserves, which matches the needs of the organisation both at the current time and in the foreseeable future.

Trustees
The trustees who served throughout the financial year, except as noted, were as follows:

Mrs P Rea
Ms L King
Mrs C McCauley (Appointed 3 September 2024)
Mr J Wightman (Appointed 12 November 2024)
Mr A Watson (Resigned 4 November 2024)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Ms A Martin

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Tullycarnet Community Support Services Ltd subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 13 MAY 2025________ and signed on its behalf by:

Pauline Rea

Mrs P Rea
Trustee

Lisa King

Ms L King
Trustee

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

The trustees, who are also directors of Tullycarnet Community Support Services Ltd for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 13 MAY 2025________ and signed on its behalf by:

Pauline Rea

____

Mrs P Rea
Trustee

Lisa King

____

Ms L King
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF TULLYCARNET COMMUNITY SUPPORT SERVICES LTD

I have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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.

Basis of independent examiner's report
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
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 financial statements to be reached.

M. Nang

Mr M Nangle
DNTCA LIMITED
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Date: 13/5/2025

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	-	102,268	102,268	-	97,071	97,071
Charitable activities	3.2	8,540	-	8,540	9,370	-	9,370
Investments	3.3	19	-	19	12	-	12
Other income	3.4	295	-	295	40	-	40
Total income		8,854	102,268	111,122	9,422	97,071	106,493
Expenditure							
Charitable activities	4.1	11,172	104,499	115,671	8,165	102,683	110,848
Net income/(expenditure)		(2,318)	(2,231)	(4,549)	1,257	(5,612)	(4,355)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(2,318)	(2,231)	(4,549)	1,257	(5,612)	(4,355)
Reconciliation of funds: Total funds beginning of the year	11	20,605	48,192	68,797	19,348	53,804	73,152
Total funds at the end of the year		18,287	45,961	64,248	20,605	48,192	68,797

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Tullycarnet Community Support Services Ltd

(A company limited by guarantee, not having a share capital)
Company Number: NI043233

BALANCE SHEET

as at 31 March 2025

	Notes	2025	2024
		£	£
Fixed Assets			
Tangible assets	9	1,505	1,164
Current Assets			
Cash at bank and in hand		62,743	67,633
Net Current Assets		62,743	67,633
Total Assets less Current Liabilities		64,248	68,797
Funds			
Restricted trust funds		45,961	48,192
General fund (unrestricted)		18,287	20,605
Total funds	11	64,248	68,797

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

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

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 13 MAY 2025________ and signed on its behalf by

Pauline Rea

Mrs P Rea
Trustee

Lisa King

Ms L King
Trustee

1. GENERAL INFORMATION

Tullycarnet Community Support Services Ltd is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 12 Whitecherry Lane, Killinchy, Down, BT23 6QZ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

■ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

■Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	25% Straight line

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate.

continued

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
BHSCT - Grant	-	4,142	4,142	3,864
DE-SPPG (Surestart)	-	10,473	10,473	8,094
DFC	-	87,653	87,653	85,113
	-	102,268	102,268	97,071

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Grants from governments and other co-funders:				
Income from charitable activities	8,540	-	8,540	9,370

3.3 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Investments	19	-	19	12

3.4 OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Other income	295	-	295	40

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Expenditure on charitable activites	-	84,574	31,097	115,671	110,848

4.2 SUPPORT COSTS

	Charitable Activities £	2025 £	2024 £
Support - restricted	19,798	19,798	18,284
Support - unrestricted	11,299	11,299	8,165
	31,097	31,097	26,449

5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2025 £	2024 £
Support - restricted	Restricted	19,798	18,284
Support - unrestricted	Unrestricted	11,299	8,165
		31,097	26,449

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

6. NET INCOME	2025 £	2024 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**836**	2,024

7. INVESTMENT AND OTHER INCOME	2025 £	2024 £
Other income	**295**	40
Bank interest	**19**	12
	314	52

8. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed (including executive trustees) during the financial year was 6 (2024: 6).

	2025 Number	2024 Number
Employee	**6**	6

The staff costs comprise:	2025 £	2024 £
Wages and salaries	**84,574**	84,399
Social security costs	**5,559**	5,075
Pension costs	**898**	1,223
	91,031	90,697

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2024	38,629	38,629
Additions	1,177	1,177
At 31 March 2025	39,806	39,806
Depreciation		
At 1 April 2024	37,465	37,465
Charge for the financial year	836	836
At 31 March 2025	38,301	38,301
Net book value		
At 31 March 2025	**1,505**	**1,505**
At 31 March 2024	1,164	1,164

10. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £898 (2024 - £1,223).

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2023	19,348	53,804	73,152
Movement during the financial year	1,257	(5,612)	(4,355)
At 31 March 2024	20,605	48,192	68,797
Movement during the financial year	(2,318)	(2,231)	(4,549)
At 31 March 2025	**18,287**	**45,961**	**64,248**

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
Restricted funds					
Restricted	48,192	102,268	104,499	-	45,961
Unrestricted funds					
Unrestricted General	20,605	8,854	11,172	-	18,287
Total funds	**68,797**	**111,122**	**115,671**	**-**	**64,248**

12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

TULLYCARNET COMMUNITY SUPPORT SERVICES LTD
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2025

	Schedule	2025 £	2024 £
Income		**110,808**	106,441
Charitable activities and other expenses	1	**(115,671)**	(110,848)
		(4,863)	(4,407)
Miscellaneous income	2	**314**	52
Net deficit		**(4,549)**	(4,355)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 March 2025

	2025	2024
	£	£
Expenses		
Wages and salaries	**84,574**	84,399
Social security costs	**5,559**	5,075
Other pension costs	**898**	1,223
Auditors remuneration	**1,380**	1,212
Rent payable	**10,152**	9,612
Insurance	**768**	-
Telephone	**60**	120
Legal and professional	**1,320**	-
Bank charges	**177**	180
Other office costs	**9,947**	7,003
Depreciation	**836**	2,024
	115,671	110,848

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 March 2025

	2025	2024
	£	£
Miscellaneous Income		
Other income	295	40
Bank Interest	19	12
	314	52

Accounts

Company Registration Number: NI043233
Charity Number: 104545

Tullycarnet Community Support Services Ltd

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2024

DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

CONTENTS

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Tullycarnet Community Support Services Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

Tullycarnet is one of the most socially deprived wards in East Belfast as designated by T& EA, LEDU AND Robson. The Noble Report has placed Tullycarnet within the top 12% of disadvantaged wards within Northern Ireland. Tullycarnet Community Support Services Limited is the only community organization working strategically to tackle these long-term problems. To achieve this TCSS will coordinate the following activities:

- Management and staff supervision of the Pre-school Playgroup
- Drop-In center offering advice and guidance on education, employment, benefits, housing advice
- Health Promotion Project
- Senior Citizens Project

Tullycarnet Community Support Services Limited assists the following groups and organizations in their development

1. First Steps Playgroup
2. Independent Advice Centre
3. Vintage Diners
4. Surestart
5. Links Women's Group
6. Adult On-line Training

Strategy

The following sections for achievements and performance and financial review form the strategic report of the charity

Structure, Governance and Management

Structure

The Charity is controlled by its governing document, and constitutes a limited company, limited by guarantee, as defined by the Company's Act 2006.

Review of Activities, Achievements and Performance

Financial position
The company had net outgoing resources of £4,355 for the year (2023: £4,946).

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

The main source of grant funding for Tullycarnet Community Support Services Limited has been and is the Department for Communities. This Is supplemented by several smaller grants and self-- generated income.

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2024

Financial Results
At the end of the financial year the charity has assets of £68,797 (2023 - £73,152) and liabilities of £0.00 (2023 - £0.00). The net assets of the charity have decreased by £(4,355).

Reserves Position and Policy
The Charity is funded by both restricted and unrestricted funds. The restricted funds are spent within the terms of the letters of offer issued by funders.

The charity's reserve policy is to retain a level of reserves, which matches the needs of the organisation both at the current time and in the foreseeable future.

Trustees
The trustees who served throughout the financial year, except as noted, were as follows:

Mrs S Rea (Appointed 19 January 2024)
Ms L King
Mr A Watson

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Ms A Martin

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Tullycarnet Community Support Services Ltd subscribes to and is compliant with the following:
- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 29-5-24 **and signed on its behalf by:**

Mr A Watson
Trustee

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees, who are also directors of Tullycarnet Community Support Services Ltd for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. 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.

Approved by the Board of Trustees on 29-5-24 **and signed on its behalf by:**

Mr A Watson
Trustee

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF TULLYCARNET COMMUNITY SUPPORT SERVICES LTD

I have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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.

Basis of independent examiner's report
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
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 financial statements to be reached.

M. Nangle

Mr M Nangle
DNTCA LIMITED
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Date: 29/5/24

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	-	97,071	97,071	-	113,621	113,621
Charitable activities	3.2	9,370	-	9,370	6,362	-	6,362
Investments	3.3	12	-	12	18	-	18
Other income	3.4	40	-	40	990	-	990
Total income		9,422	97,071	106,493	7,370	113,621	120,991
Expenditure							
Charitable activities	4.1	8,165	102,683	110,848	10,149	115,788	125,937
Net income/(expenditure)		1,257	(5,612)	(4,355)	(2,779)	(2,167)	(4,946)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		1,257	(5,612)	(4,355)	(2,779)	(2,167)	(4,946)
Reconciliation of funds:							
Total funds beginning of the year	11	19,348	53,804	73,152	22,127	55,971	78,098
Total funds at the end of the year		20,605	48,192	68,797	19,348	53,804	73,152

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
Company Number: NI043233

BALANCE SHEET

as at 31 March 2024

	Notes	2024	2023
		£	£
Fixed Assets			
Tangible assets	9	**1,164**	3,188
Current Assets			
Cash at bank and in hand		**67,633**	69,964
Net Current Assets		**67,633**	69,964
Total Assets less Current Liabilities		**68,797**	73,152
Funds			
Restricted trust funds		**48,192**	53,804
General fund (unrestricted)		**20,605**	19,348
Total funds	11	**68,797**	73,152

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

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

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 29-5-24 **and signed on its behalf by**

Mr A Watson
Trustee

1. GENERAL INFORMATION

Tullycarnet Community Support Services Ltd is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 12 Whitecherry Lane, Killinchy, Down, BT23 6QZ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

■ General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
■ Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

■ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

income.

▪Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 25% Straight line

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
BHSCT - Grant	-	3,864	3,864	3,733
Surestart - Grant	-	8,094	8,094	16,524
DFC	-	85,113	85,113	93,364
	-	97,071	97,071	113,621

3.2	CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
	Grants from governments and other co-funders:				
	Income from charitable activities	9,370	-	9,370	6,362

3.3	INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
	Investments	12	-	12	18

3.4	OTHER INCOME	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
	Other income	40	-	40	990

4. EXPENDITURE

4.1	CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
	Expenditure on charitable activites	-	84,399	26,449	110,848	125,937

4.2	SUPPORT COSTS	Charitable Activities £	2024 £	2023 £
	Support - restricted	18,284	18,284	18,472
	Support - unrestricted	8,165	8,165	10,149
		26,449	26,449	28,621

5.	ANALYSIS OF SUPPORT COSTS	Basis of Apportionment	2024 £	2023 £
	Support - restricted	Restricted	18,284	18,472
	Support - unrestricted	Unrestricted	8,165	10,149
			26,449	28,621

6.	NET INCOME	2024 £	2023 £
	Net Income is stated after charging/(crediting):		
	Depreciation of tangible assets	2,024	2,024

7.	INVESTMENT AND OTHER INCOME	2024 £	2023 £
	Other income	40	990
	Bank interest	12	18
		52	1,008

8. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed (including executive trustees) during the financial year was 6 (2023: 7).

	2024 Number	2023 Number
Employee	**6**	7

The staff costs comprise:	2024 £	2023 £
Wages and salaries	**84,399**	97,316
Social security costs	**5,075**	5,847
Pension costs	**1,223**	1,754
	90,697	104,917

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 31 March 2024	38,629	38,629
Depreciation		
At 1 April 2023	35,441	35,441
Charge for the financial year	2,024	2,024
At 31 March 2024	37,465	37,465
Net book value		
At 31 March 2024	**1,164**	**1,164**
At 31 March 2023	3,188	3,188

10. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £1,223 (2023 - £1,754).

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	22,127	55,971	78,098
Movement during the financial year	(2,779)	(2,167)	(4,946)
At 31 March 2023	19,348	53,804	73,152
Movement during the financial year	1,257	(5,612)	(4,355)
At 31 March 2024	**20,605**	**48,192**	**68,797**

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
Restricted funds					
Restricted	53,804	97,071	102,683	-	48,192
Unrestricted funds					
Unrestricted General	19,348	9,422	8,165	-	20,605
Total funds	**73,152**	**106,493**	**110,848**	**-**	**68,797**

12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

TULLYCARNET COMMUNITY SUPPORT SERVICES LTD
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2024

	Schedule	2024 £	2023 £
Income		**106,441**	119,983
Charitable activities and other expenses	1	**(110,848)**	(125,937)
		(4,407)	(5,954)
Miscellaneous income	2	**52**	1,008
Net deficit		**(4,355)**	(4,946)

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 March 2024

	2024 £	2023 £
Expenses		
Wages and salaries	**84,399**	97,316
Social security costs	**5,075**	5,847
Other pension costs	**1,223**	1,754
Auditors remuneration	**1,212**	1,208
Rent payable	**9,612**	8,568
Telephone	**120**	680
Bank charges	**180**	174
Other office costs	**7,003**	8,366
Depreciation	**2,024**	2,024
	110,848	125,937

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 March 2024

	2024	2023
	£	£
Miscellaneous Income		
Other income	40	990
Bank Interest	12	18
	52	1,008

Tullycarnet Community Support Services Ltd

Northern Ireland - Charity number 104545

Annual report

Company Registration Number: NI043233
Charity Number: 104545

Tullycarnet Community Support Services Ltd

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2024

DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

CONTENTS

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees	Mrs S Rea (Appointed 19 January 2024) Ms L King Mr A Watson
Company Secretary	Ms A Martin
Charity Number in Northern Ireland	104545
Company Registration Number	NI043233
Registered Office and Principal Address	12 Whitecherry Lane Killinchy Down BT23 6QZ Northern Ireland
Independent Examiner	DMTCA Limited Chartered Accountants Ormeau House 91-97 Ormeau Road Belfast BT7 1SH

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Tullycarnet Community Support Services Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
Tullycarnet is one of the most socially deprived wards in East Belfast as designated by T& EA, LEDU AND Robson. The Noble Report has placed Tullycarnet within the top 12% of disadvantaged wards within Northern Ireland.
Tullycarnet Community Support Services Limited is the only community organization working strategically to tackle these long-term problems. To achieve this TCSS will coordinate the following activities:

- Management and staff supervision of the Pre-school Playgroup
- Drop-In center offering advice and guidance on education, employment, benefits, housing advice
- Health Promotion Project
- Senior Citizens Project

Tullycarnet Community Support Services Limited assists the following groups and organizations in their development

1. First Steps Playgroup
2. Independent Advice Centre
3. Vintage Diners
4. Surestart
5. Links Women's Group
6. Adult On-line Training

Strategy
The following sections for achievements and performance and financial review form the strategic report of the charity

Structure, Governance and Management

Structure
The Charity is controlled by its governing document, and constitutes a limited company, limited by guarantee, as defined by the Company's Act 2006.

Review of Activities, Achievements and Performance
Financial position
The company had net outgoing resources of £4,355 for the year (2023: £4,946).

Financial Review
The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

The main source of grant funding for Tullycarnet Community Support Services Limited has been and is the Department for Communities. This Is supplemented by several smaller grants and self-- generated income.

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2024

Financial Results
At the end of the financial year the charity has assets of £68,797 (2023 - £73,152) and liabilities of £0.00 (2023 - £0.00). The net assets of the charity have decreased by £(4,355).

Reserves Position and Policy
The Charity is funded by both restricted and unrestricted funds. The restricted funds are spent within the terms of the letters of offer issued by funders.

The charity's reserve policy is to retain a level of reserves, which matches the needs of the organisation both at the current time and in the foreseeable future.

Trustees
The trustees who served throughout the financial year, except as noted, were as follows:

Mrs S Rea (Appointed 19 January 2024)
Ms L King
Mr A Watson

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Ms A Martin

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Tullycarnet Community Support Services Ltd subscribes to and is compliant with the following:
- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 29-5-24 **and signed on its behalf by:**

Mr A Watson
Trustee

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees, who are also directors of Tullycarnet Community Support Services Ltd for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. 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.

Approved by the Board of Trustees on 29-5-24 **and signed on its behalf by:**

Mr A Watson
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF TULLYCARNET COMMUNITY SUPPORT SERVICES LTD

I have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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.

Basis of independent examiner's report
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
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 financial statements to be reached.

M. Nangle

Mr M Nangle
DNTCA LIMITED
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Date: 29/5/24

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	-	97,071	97,071	-	113,621	113,621
Charitable activities	3.2	9,370	-	9,370	6,362	-	6,362
Investments	3.3	12	-	12	18	-	18
Other income	3.4	40	-	40	990	-	990
Total income		9,422	97,071	106,493	7,370	113,621	120,991
Expenditure							
Charitable activities	4.1	8,165	102,683	110,848	10,149	115,788	125,937
Net income/(expenditure)		1,257	(5,612)	(4,355)	(2,779)	(2,167)	(4,946)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		1,257	(5,612)	(4,355)	(2,779)	(2,167)	(4,946)
Reconciliation of funds:							
Total funds beginning of the year	11	19,348	53,804	73,152	22,127	55,971	78,098
Total funds at the end of the year		20,605	48,192	68,797	19,348	53,804	73,152

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
Company Number: NI043233

BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	9	1,164	3,188
Current Assets			
Cash at bank and in hand		67,633	69,964
Net Current Assets		67,633	69,964
Total Assets less Current Liabilities		68,797	73,152
Funds			
Restricted trust funds		48,192	53,804
General fund (unrestricted)		20,605	19,348
Total funds	11	68,797	73,152

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

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

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 29-5-24 **and signed on its behalf by**

Mr A Watson
Trustee

1. GENERAL INFORMATION

Tullycarnet Community Support Services Ltd is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 12 Whitecherry Lane, Killinchy, Down, BT23 6QZ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

■ General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
■ Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

■ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

income.

■Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 25% Straight line

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
BHSCT - Grant	-	3,864	3,864	3,733
Surestart - Grant	-	8,094	8,094	16,524
DFC	-	85,113	85,113	93,364
	-	97,071	97,071	113,621

3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Grants from governments and other co-funders:				
	Income from charitable activities	9,370	-	9,370	6,362

3.3	INVESTMENTS	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Investments	12	-	12	18

3.4	OTHER INCOME	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Other income	40	-	40	990

4. EXPENDITURE

4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	Expenditure on charitable activites	-	84,399	26,449	110,848	125,937

4.2	SUPPORT COSTS	Charitable Activities	2024	2023
		£	£	£
	Support - restricted	18,284	18,284	18,472
	Support - unrestricted	8,165	8,165	10,149
		26,449	26,449	28,621

5.	ANALYSIS OF SUPPORT COSTS	Basis of Apportionment	2024	2023
			£	£
	Support - restricted	Restricted	18,284	18,472
	Support - unrestricted	Unrestricted	8,165	10,149
			26,449	28,621

6.	NET INCOME	2024	2023
		£	£
	Net Income is stated after charging/(crediting):		
	Depreciation of tangible assets	2,024	2,024

7.	INVESTMENT AND OTHER INCOME	2024	2023
		£	£
	Other income	40	990
	Bank interest	12	18
		52	1,008

8. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed (including executive trustees) during the financial year was 6 (2023: 7).

	2024 Number	2023 Number
Employee	**6**	7

The staff costs comprise:	2024 £	2023 £
Wages and salaries	**84,399**	97,316
Social security costs	**5,075**	5,847
Pension costs	**1,223**	1,754
	90,697	104,917

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 31 March 2024	38,629	38,629
Depreciation		
At 1 April 2023	35,441	35,441
Charge for the financial year	2,024	2,024
At 31 March 2024	37,465	37,465
Net book value		
At 31 March 2024	**1,164**	**1,164**
At 31 March 2023	3,188	3,188

10. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £1,223 (2023 - £1,754).

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	22,127	55,971	78,098
Movement during the financial year	(2,779)	(2,167)	(4,946)
At 31 March 2023	19,348	53,804	73,152
Movement during the financial year	1,257	(5,612)	(4,355)
At 31 March 2024	**20,605**	**48,192**	**68,797**

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023	Income	Expenditure	Transfers between funds	Balance 31 March 2024
	£	£	£	£	£
Restricted funds					
Restricted	53,804	97,071	102,683	-	48,192
Unrestricted funds					
Unrestricted General	19,348	9,422	8,165	-	20,605
Total funds	**73,152**	**106,493**	**110,848**	**-**	**68,797**

12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

TULLYCARNET COMMUNITY SUPPORT SERVICES LTD
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2024

	Schedule	2024 £	2023 £
Income		**106,441**	119,983
Charitable activities and other expenses	1	**(110,848)**	(125,937)
		(4,407)	(5,954)
Miscellaneous income	2	**52**	1,008
Net deficit		**(4,355)**	(4,946)

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 March 2024

	2024 £	2023 £
Expenses		
Wages and salaries	**84,399**	97,316
Social security costs	**5,075**	5,847
Other pension costs	**1,223**	1,754
Auditors remuneration	**1,212**	1,208
Rent payable	**9,612**	8,568
Telephone	**120**	680
Bank charges	**180**	174
Other office costs	**7,003**	8,366
Depreciation	**2,024**	2,024
	110,848	125,937

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 March 2024

	2024 £	2023 £
Miscellaneous Income		
Other income	40	990
Bank Interest	12	18
	52	1,008

Tullycarnet Community Support Services Ltd

Northern Ireland - Charity number 104545

Annual return

Company Registration Number: NI043233
Charity Number: 104545

Tullycarnet Community Support Services Ltd

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2024

DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

CONTENTS

TRUSTEES' AND OTHER INFORMATION

Trustees	Mrs S Rea (Appointed 19 January 2024) Ms L King Mr A Watson
Company Secretary	Ms A Martin
Charity Number in Northern Ireland	104545
Company Registration Number	NI043233
Registered Office and Principal Address	12 Whitecherry Lane Killinchy Down BT23 6QZ Northern Ireland
Independent Examiner	DNTCA Limited Chartered Accountants Ormeau House 91-97 Ormeau Road Belfast BT7 1SH

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Tullycarnet Community Support Services Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
Tullycarnet is one of the most socially deprived wards in East Belfast as designated by T& EA, LEDU AND Robson. The Noble Report has placed Tullycarnet within the top 12% of disadvantaged wards within Northern Ireland. Tullycarnet Community Support Services Limited is the only community organization working strategically to tackle these long-term problems. To achieve this TCSS will coordinate the following activities:

- Management and staff supervision of the Pre-school Playgroup
- Drop-In center offering advice and guidance on education, employment, benefits, housing advice
- Health Promotion Project
- Senior Citizens Project

Tullycarnet Community Support Services Limited assists the following groups and organizations in their development

1. First Steps Playgroup
2. Independent Advice Centre
3. Vintage Diners
4. Surestart
5. Links Women's Group
6. Adult On-line Training

Strategy
The following sections for achievements and performance and financial review form the strategic report of the charity

Structure, Governance and Management

Structure
The Charity is controlled by its governing document, and constitutes a limited company, limited by guarantee, as defined by the Company's Act 2006.

Review of Activities, Achievements and Performance
Financial position
The company had net outgoing resources of £4,355 for the year (2023: £4,946).

Financial Review
The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

The main source of grant funding for Tullycarnet Community Support Services Limited has been and is the Department for Communities. This Is supplemented by several smaller grants and self-- generated income.

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2024

Financial Results
At the end of the financial year the charity has assets of £68,797 (2023 - £73,152) and liabilities of £0.00 (2023 - £0.00). The net assets of the charity have decreased by £(4,355).

Reserves Position and Policy
The Charity is funded by both restricted and unrestricted funds. The restricted funds are spent within the terms of the letters of offer issued by funders.

The charity's reserve policy is to retain a level of reserves, which matches the needs of the organisation both at the current time and in the foreseeable future.

Trustees
The trustees who served throughout the financial year, except as noted, were as follows:

Mrs S Rea (Appointed 19 January 2024)
Ms L King
Mr A Watson

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Ms A Martin

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Tullycarnet Community Support Services Ltd subscribes to and is compliant with the following:
- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 29-5-24 **and signed on its behalf by:**

Mr A Watson
Trustee

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2024

The trustees, who are also directors of Tullycarnet Community Support Services Ltd for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. 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.

Approved by the Board of Trustees on 29-5-24 **and signed on its behalf by:**

Mr A Watson
Trustee

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF TULLYCARNET COMMUNITY SUPPORT SERVICES LTD

I have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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.

Basis of independent examiner's report
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
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 financial statements to be reached.

M. Nangle

Mr M Nangle
DNTCA LIMITED
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Date: 29/5/24

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	-	97,071	97,071	-	113,621	113,621
Charitable activities	3.2	9,370	-	9,370	6,362	-	6,362
Investments	3.3	12	-	12	18	-	18
Other income	3.4	40	-	40	990	-	990
Total income		9,422	97,071	106,493	7,370	113,621	120,991
Expenditure							
Charitable activities	4.1	8,165	102,683	110,848	10,149	115,788	125,937
Net income/(expenditure)		1,257	(5,612)	(4,355)	(2,779)	(2,167)	(4,946)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		1,257	(5,612)	(4,355)	(2,779)	(2,167)	(4,946)
Reconciliation of funds:							
Total funds beginning of the year	11	19,348	53,804	73,152	22,127	55,971	78,098
Total funds at the end of the year		20,605	48,192	68,797	19,348	53,804	73,152

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
Company Number: NI043233

BALANCE SHEET

as at 31 March 2024

	Notes	2024	2023
		£	£
Fixed Assets			
Tangible assets	9	1,164	3,188
Current Assets			
Cash at bank and in hand		67,633	69,964
Net Current Assets		67,633	69,964
Total Assets less Current Liabilities		68,797	73,152
Funds			
Restricted trust funds		48,192	53,804
General fund (unrestricted)		20,605	19,348
Total funds	11	68,797	73,152

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

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

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 29-5-24 **and signed on its behalf by**

Mr A Watson
Trustee

1. GENERAL INFORMATION

Tullycarnet Community Support Services Ltd is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 12 Whitecherry Lane, Killinchy, Down, BT23 6QZ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

income.

■Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 25% Straight line

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
BHSCT - Grant	-	**3,864**	**3,864**	3,733
Surestart - Grant	-	**8,094**	**8,094**	16,524
DFC	-	**85,113**	**85,113**	93,364
	-	**97,071**	**97,071**	113,621

		Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
3.2	**CHARITABLE ACTIVITIES**				
	Grants from governments and other co-funders:				
	Income from charitable activities	9,370	-	9,370	6,362

		Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
3.3	**INVESTMENTS**				
	Investments	12	-	12	18

		Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
3.4	**OTHER INCOME**				
	Other income	40	-	40	990

4. EXPENDITURE

		Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
4.1	**CHARITABLE ACTIVITIES**					
	Expenditure on charitable activites	-	84,399	26,449	110,848	125,937

		Charitable Activities £	2024 £	2023 £
4.2	**SUPPORT COSTS**			
	Support - restricted	18,284	18,284	18,472
	Support - unrestricted	8,165	8,165	10,149
		26,449	26,449	28,621

		Basis of Apportionment	2024 £	2023 £
5.	**ANALYSIS OF SUPPORT COSTS**			
	Support - restricted	Restricted	18,284	18,472
	Support - unrestricted	Unrestricted	8,165	10,149
			26,449	28,621

		2024 £	2023 £
6.	**NET INCOME**		
	Net Income is stated after charging/(crediting):		
	Depreciation of tangible assets	2,024	2,024

		2024 £	2023 £
7.	**INVESTMENT AND OTHER INCOME**		
	Other income	40	990
	Bank interest	12	18
		52	1,008

8. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed (including executive trustees) during the financial year was 6 (2023: 7).

	2024 Number	2023 Number
Employee	**6**	7

The staff costs comprise:	2024 £	2023 £
Wages and salaries	**84,399**	97,316
Social security costs	**5,075**	5,847
Pension costs	**1,223**	1,754
	90,697	104,917

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 31 March 2024	38,629	38,629
Depreciation		
At 1 April 2023	35,441	35,441
Charge for the financial year	2,024	2,024
At 31 March 2024	37,465	37,465
Net book value		
At 31 March 2024	**1,164**	**1,164**
At 31 March 2023	3,188	3,188

10. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £1,223 (2023 - £1,754).

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	22,127	55,971	78,098
Movement during the financial year	(2,779)	(2,167)	(4,946)
At 31 March 2023	19,348	53,804	73,152
Movement during the financial year	1,257	(5,612)	(4,355)
At 31 March 2024	**20,605**	**48,192**	**68,797**

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023	Income	Expenditure	Transfers between funds	Balance 31 March 2024
	£	£	£	£	£
Restricted funds					
Restricted	53,804	97,071	102,683	-	48,192
Unrestricted funds					
Unrestricted General	19,348	9,422	8,165	-	20,605
Total funds	**73,152**	**106,493**	**110,848**	**-**	**68,797**

12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

TULLYCARNET COMMUNITY SUPPORT SERVICES LTD
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2024

	Schedule	2024 £	2023 £
Income		**106,441**	119,983
Charitable activities and other expenses	1	**(110,848)**	(125,937)
		(4,407)	(5,954)
Miscellaneous income	2	**52**	1,008
Net deficit		**(4,355)**	(4,946)

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 March 2024

	2024 £	2023 £
Expenses		
Wages and salaries	**84,399**	97,316
Social security costs	**5,075**	5,847
Other pension costs	**1,223**	1,754
Auditors remuneration	**1,212**	1,208
Rent payable	**9,612**	8,568
Telephone	**120**	680
Bank charges	**180**	174
Other office costs	**7,003**	8,366
Depreciation	**2,024**	2,024
	110,848	125,937

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 March 2024

	2024	2023
	£	£
Miscellaneous Income		
Other income	40	990
Bank Interest	12	18
	52	1,008

Accounts

Company Registration Number: NI043233
Charity Number: 104545

Tullycarnet Community Support Services Ltd

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2023

CONTENTS

Tullycarnet Community Support Services Ltd
(A company llmlted by guarantee, not havlng a share capltal)

TRUSTEES' AND OTHER INFORMATION

Trustees	Mr J Wightman (Resigned 1 August 2022) Ms K Irvine (Resigned 1 August 2022) Ms L King Mr A Watson
Company Secretary	Ms A Martin
Charity Number in Northern Ireland	104545
Company Registration Number	NI043233
Registered Office and Principal Address	12 Whitecherry Lane Killinchy Down BT23 6QZ Northern Ireland
Independent Examiner	DNTCA Limited Chartered Accountants Ormeau House 91-97 Ormeau Road Belfast BT7 1SH

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Tullycarnet Community Support Services Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
Tullycarnet is one of the most socially deprived wards in East Belfast as designated by T& EA, LEDU AND Robson. The Noble Report has placed Tullycarnet within the top 12% of disadvantaged wards within Northern Ireland. Tullycarnet Community Support Services Limited is the only community organization working strategically to tackle these long-term problems. To achieve this TCSS will coordinate the following activities:

- Management and staff supervision of the Pre-school Playgroup
- Drop-in center offering advice and guidance on education, employment, benefits, housing advice
- Health Promotion Project
- Senior Citizens Project

Tullycarnet Community Support Services Limited assists the following groups and organizations in their development

1. First Steps Playgroup
2. Independent Advice Centre
3. Vintage Diners
4. Surestart
5. Links Women's Group
6. Adult On-line Training

Strategy
The following sections for achievements and performance and financial review form the strategic report of the charity

Structure, Governance and Management

Structure
The Charity is controlled by its governing document, and constitutes a limited company, limited by guarantee, as defined by the Company's Act 2006.

Review of Activities, Achievements and Performance
Financial position
The company had net outgoing resources of £4,946 for the year (2022: C13,152).

Financial Review
The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

The main source of grant funding for Tullycarnet Community Support Services Limited has been and is the Department for Communities. This Is supplemented by several smaller grants and self— generated income.

Tullycarnet Community Support Services Ltd

(A company TTmited by guarantee, not having a share cgplta.}

TRUSTEES' ANNUAL REPGRT

for the financial year ended 31 March 20z3

Financial Results

At the end of the financial year the char.ty has ass°.Is of 1.73,152 (2022 - £78,098) and liabilities of EO.00 (2022 - EO.00). The net assets of the charit;' havr' decreased by E(4,946).

Reserves Position and Pollry

The Charity is funded by both .estricted and unrestricted funds. The restricted funds are spent within the terms of lhe letters of offer issued by funders.

The charity's reserve policy is to retain a level of reserves, wh:'nh matches tho needs of the organisation both at the current time and in thu foreseeable future.

Trustees

The trustees who served throughout the firingdial yrsr, except as noted, were *s follows:

Mr J Wightman (Resigned 1 Augu-°t 20 2)
fzs K Irvine (Resigned 1 August 2G22)
Ms L King
Mr A Watson

In accordance with thn Gonstitution, lie trustees retire by rotation and, Gei'ag eI'9'bIe, offe• themselves for re-election.

The secretary who served during the financial year was:

Ms A Martin

Compliance with Sector-Wide Legislation and Standards

'The .charity engages pro-actin ely with legislation, st.-.ndards and codes which are developed for the sectoi. Tullycarnet Community Support Sr wices Ud subscribes to and .s compliant wi.h 'he following:

- The Companies Act 2006
- The Charities SORP (FRS 10a.)

Approved by the Board of Trustees on ________/________ ____a-‹u **signed on its** behalf by:

Mr A Watson
Trustee

Tullycarnet Community Support Services Ltd
{A company limited by guarantee, not having a share caphal)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 fvlarch 2023

The trustees, who are also directors of Tullycarnet Communit\• Support Services Ltd for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trusleee as the directors to prepare financial statements for each financial year. Under that law the Trustees have elected to 'ireoare the financial staterrients ir› accordance with United Kingdom Generally Accepted Accounting Practice (Un :ed Ki:Jgdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard app1icah!e in the UK nnd Republic of Ireiu J" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unloss they are satisfied that they give a true and fair view of the state of affairs of lhe company and of the surplus or d•ficit of the company for that period.

In preparing these financial statertenD, the trustees are required to:
a select suitable accounting policies and apply them consistently;
a make judgements and estimates that are reasonable and prudent;
e state whether the financial sta*ements have baen prepared in accordance with the relevant financial reporting framework, identify !hose stancards, and note the effect and the reasons for any material departure from those standards; and
■ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they ha a complied with the above on.uiremr.Els in preparing the financial statements.

The trustees are responsible for r°epin adequate accounting records ti›st are sufficient to show and explain the charity's transactions and disclose, with reasonable accuracy at any tir›ae the financial position of the charity and enable them to ensure that lie fIrie*›cial statements comply wlth. Thsy are also responsible for safeguarding the assets of the charity and herce for taking reasonable steps for the prevention and detection of fraud and other :irregularities.

Approved by e Boa f Ir\\stces on ___________________ and signed on ita hehalf by:

Mr A Watson
Trustee

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

INDEPENDENT **EXAMINER'S** REPORT TO THE BOARD OF TRUSTEES OF TULLYCARNET COMMUNITY SUPPORT SERVICES LTD

I have examined the financial statements of the charity for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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.

Baaie **of independent examiner's report**
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner'e statement
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 financial statements to be reached.

Mr M Nangle
DNTCA LIMITED
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Date: . . ¥....s1.H.

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an Income and **Expenditure** Account)
for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 E	Total Funds 2023 E	Unrestricted Funds 2022 £	Restricted Funds 2022 C	Total Funds 2022 C
Income							
Donations and legacies	**3.1**	**-**	**113,621**	**113,621**		121,303	121,303
Charitable activities	**3.2**	**6,362**	**-**	**6,362**	10,524	561	11,085
Investments	**3.3**	**18**	**-**	**18**	31	22	53
Other income	**3.4**	**990**	**-**	**990**	472	-	472
Total income		**7,370**	**113,621**	**120,991**	11,027	121,886	132,913
Expenditure							
Charitable activities	**4.1**	**10,149**	**115,788**	**125,937**	12,857	106,904	119,761
Net income/(expenditure)		(2,779)	(2,167)	(4,946)	(1,830)	14,982	13,152
Transfers between funds							
Net movement in funds **for the financial year**		(2,779)	(2067	4946)	(1,830)	14,982	13,152
Reconciliation of funds:							
Total funds beginning of the year	11	22,127	55,971	78,098	23,957	40,989	64,946
Total funds at the end of the year		19,348	53,804	73,152	22,127	55,971	78,098

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Tullycarnet Commu City Support Services Ltd
(A eomqany limited by guarantee, ng} havin9 a share ca;Nal'
Company Number: NI04323S

BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	202z £
Fixed Assets			
Tangible assets	9	3,188	5,212
Currant Assets			
Cash at bank and in hand		C9,96J	72,886
Net Current Assets		69,964	72,88$
Total Assets less Current Liabi'ities		73,152	78,09a
funds			
Restricted trust funds		53804	55,97 I
General fund (unrestricted)		19,348	22,127
Total funds	'11	73,152	78,038

These financial statements have See' prepared in accordance with the specia! provisions relating to small compa"r.ter within Parl 15 of the Companies be! 2006.

For the financial year ended .31 March 2023 the charity was entitled to exemptior•"f'om audit under section 477 of the .Companies Act 2006; rnd no nnti:e has been deposited un‹?er section 476.

The trustees confirm that the members have jot :oquired the wmpany to ob!ain an audi! of its financial statemenb for the financial year in question in accor'Jance with section 476 o' the Compcn;es Act 2005.

The trustees acknowledge their re' pr 4sibil:ties for ensuring tha' the c' arity kr›eps accout tang records which comply with section 386 and for preparing iii:anLJal statem°.nts which give a tri'•° anrl fair view of be state of affairs of the clarity as at the end of the finan•J•l y"ar and of its profit end IosG for \h.n financial year in accordance with If+e requirements of seMions 394 and 395 and which othenv compJy with the reql irements of the Companies Act 200o relating to financial statements, so fa• as applicable to the charity.

The financial statements have been prepared in accordance with the proyis.?n.s applicable to companies subject to the small companies' regime anq In accordance wilh, FRS 102 the Financial Reporting Standard applicable in tho UK and Republic of Ireland", applying Section 1A of that Standard.

Approved b he B+a g Trustees and authorised for issue on *'% /' " and signed on Its behalf

The n'otes on pages *10 b I4* form part of the finamsi sag.?t,1+me

1. **GENERAL** INFORMATION

Tullycarnet Community Support Services Ltd is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 12 Whitecherry Lane, Killinchy, Down, BT23 6QZ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (C) which is also the functional currency of the charity.

2. **SUMMARY OF** SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

• General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
a Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activitiea
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

• Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by

the donor, as income.

•Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 25% Straight line

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate.

3. INCOME

3.1 DONATIONS AND **LEGACIES**

	Unrestricted Funds	Restricted Funds	2023	2022
BHSCT - Grant	-	3,733	3,733	3,581
Surestart - Grant	-	16,524	16,524	15,160
PCSP Grant	-	-	-	4,765
DFC	-	93,364	93,364	89,301
Early Years Grant	-	-	-	7,521
BCC Grant	-	-	-	975
	-	**113,621**	**113,621**	**121,303**

3.2 CHARITABLE **ACTIVITIES**	Unrestricted Funds	Restricted Funds	2023	2022
Grants from governments and other co-funders:				
Income from charitable activities	6,362	-	6,362	11,085

3.3 INVESTMENTS	**Unrestricted** Funds	**Restricted** Funds	**2023**	**2022**
Investments	**18**	-	18	53

3.4 OTHER **INCOME**	Unrestricted Funds	Restricted Funds	**2023**	2022
Other income	**990**	**-**	**990**	472

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	**Direct** Costs	**Other** Costs	**Support** Costs	**2023**	2022
Expenditure on charitable activites	-	97,316	28,621	125,937	119,761

4.2 SUPPORT COSTS	Charitable Activities	**2023**	2022
Support - restricted	18,472	18,472	13,843
Support - unrestricted	**10,149**	**10,149**	12,033
	28,621	**28,621**	25,876

5. ANALYSIS OF SUPPORT COSTS	Basis of Apportionment	**2023** **£**	2022 **£**
Support - restricted	Restricted	**18,472**	13,843
Support - unrestricted	Unrestricted	**10,149**	12,033
		28,621	**25,876**

6. NET INCOME	**2023**	2022
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**2,024**	1,648

7. INVESTMENT AND OTHER INCOME	**2023**	2022
Other income	**990**	472
Bank interest	**18**	53
	1,008	525

8. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed (including executive trustees) during the financial year was 7 (2022: 8).

	2023 Number	**2022** Number
Employee	7	8

The staff costs comprise:	**2023**	2022
Wages and salaries	**97,316**	93,885
Social security costs	**5,847**	4,986
Pension costs	**1,754**	1,911
	104,917	100,782

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	TOt'dl
Cost		
At 31 March 2023	38,629	38,629
Depreciation		
At 1 April 2022	33,41	33,417
Charge for the financial year	2,024	2,024
At 31 March 2023	35,441	35,441
Net book value		
At 31 March 2023	3,188	3188
At 31 March 2022	5,212	5,212

40. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £1,754 (2022 - £1,911).

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Toll **Funds**
At 1 April 2021	23,957	40,989	64,946
Movement during the financial year	(1,830)	14,982	13,152
At 31 March 2022	22,127	55,971	78,098
Movement during the financial year	(2,779)	(2,167)	(4,946)
At 31 March 2023	**19,348**	**03,804**	**73,152**

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022	Income	Expenditure	Transfers between funds	Balance 31 March 2023
Restricted funds					
Restricted	55,971	113,621	115,788	-	53,804
Unrestricted funds					
Unrestricted General	22,127	7,370	10,149		19,348
Total funds	78,098	120,991	125,937	-	73,152

12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

Tullycarnet Community Support Services Ltd

Northern Ireland - Charity number 104545

Annual report

Company Registration Number: NI043233
Charity Number: 104545

Tullycarnet Community Support Services Ltd

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2023

CONTENTS

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees	Mr J Wightman (Resigned 1 August 2022) Ms K Irvine (Resigned 1 August 2022) Ms L King Mr A Watson
Company Secretary	Ms A Martin
Charity Number in Northern Ireland	104545
Company Registration Number	NI043233
Registered Office and Principal Address	12 Whitecherry Lane Killinchy Down BT23 6QZ Northern Ireland
Independent Examiner	DNTCA Limited Chartered Accountants Ormeau House 91-97 Ormeau Road Belfast BT7 1SH

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Tullycarnet Community Support Services Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
Tullycarnet is one of the most socially deprived wards in East Belfast as designated by T& EA, LEDU AND Robson.
The Noble Report has placed Tullycarnet within the top 12% of disadvantaged wards within Northern Ireland.
Tullycarnet Community Support Services Limited is the only community organization working strategically to tackle these long-term problems. To achieve this TCSS will coordinate the following activities:

- Management and staff supervision of the Pre-school Playgroup
- Drop-in center offering advice and guidance on education, employment, benefits, housing advice
- Health Promotion Project
- Senior Citizens Project

Tullycarnet Community Support Services Limited assists the following groups and organizations in their development

1. First Steps Playgroup
2. Independent Advice Centre
3. Vintage Diners
4. Surestart
5. Links Women's Group
6. Adult On-line Training

Strategy
The following sections for achievements and performance and financial review form the strategic report of the charity

Structure, Governance and Management

Structure
The Charity is controlled by its governing document, and constitutes a limited company, limited by guarantee, as defined by the Company's Act 2006.

Review of Activities, Achievements and Performance
Financial position
The company had net outgoing resources of £4,946 for the year (2022: C13,152).

Financial Review
The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

The main source of grant funding for Tullycarnet Community Support Services Limited has been and is the Department for Communities. This Is supplemented by several smaller grants and self— generated income.

Tullycarnet Community Support Services Ltd

(A company TTmited by guarantee, not having a share cgplta.}

TRUSTEES' ANNUAL REPGRT

for the financial year ended 31 March 20z3

Financial Results

At the end of the financial year the char.ty has ass°.Is of 1.73,152 (2022 - £78,098) and liabilities of EO.00 (2022 - EO.00). The net assets of the charit;' havr' decreased by E(4,946).

Reserves Position and Pollry

The Charity is funded by both .estricted and unrestricted funds. The restricted funds are spent within the terms of lhe letters of offer issued by funders.

The charity's reserve policy is to retain a level of reserves, wh:'nh matches tho needs of the organisation both at the current time and in thu foreseeable future.

Trustees

The trustees who served throughout the firingdial yrsr, except as noted, were *s follows:

Mr J Wightman (Resigned 1 Augu-°t 20 2)
fzs K Irvine (Resigned 1 August 2G22)
Ms L King
Mr A Watson

In accordance with thn Gonstitution, lie trustees retire by rotation and, Gei'ag eI'9'bIe, offe• themselves for re-election.

The secretary who served during the financial year was:

Ms A Martin

Compliance with Sector-Wide Legislation and Standards

'The .charity engages pro-actinely with legislation, st.-.ndards and codes which are developed for the sectoi. Tullycarnet Community Support Sr wices Ud subscribes to and .s compliant wi.h 'he following:

- The Companies Act 2006
- The Charities SORP (FRS 10a.)

Approved by the Board of Trustees on ________/_______ ____a-‹u **signed on its** behalf by:

Mr A Watson
Trustee

Tullycarnet Community Support Services Ltd
{A company limited by guarantee, not having a share caphal)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 fvlarch 2023

The trustees, who are also directors of Tullycarnet Communit\• Support Services Ltd for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trusleee as the directors to prepare financial statements for each financial year. Under that law the Trustees have elected to 'ireoare the financial staterrients ir› accordance with United Kingdom Generally Accepted Accounting Practice (Un :ed Ki:Jgdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard app1icah!e in the UK nnd Republic of Ireiu J" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unloss they are satisfied that they give a true and fair view of the state of affairs of lhe company and of the surplus or d•ficit of the company for that period.

In preparing these financial statertenD, the trustees are required to:
a select suitable accounting policies and apply them consistently;
a make judgements and estimates that are reasonable and prudent;
e state whether the financial sta*ements have baen prepared in accordance with the relevant financial reporting framework, identify !hose stancards, and note the effect and the reasons for any material departure from those standards; and
■ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they ha a complied with the above on.uiremr.Els in preparing the financial statements.

The trustees are responsible for r°epin adequate accounting records ti›st are sufficient to show and explain the charity's transactions and disclose, with reasonable accuracy at any tir›ae the financial position of the charity and enable them to ensure that lie fIrie*›cial statements comply wlth. Thsy are also responsible for safeguarding the assets of the charity and herce for taking reasonable steps for the prevention and detection of fraud and other :irregularities.

Approved by e Boa f Ir\\stces on ___________________and signed on ita hehalf by:

____
Mr A Watson
Trustee

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

INDEPENDENT **EXAMINER'S** REPORT TO THE BOARD OF TRUSTEES **OF TULLYCARNET COMMUNITY SUPPORT SERVICES LTD**

I have examined the financial statements of the charity for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- a follow the procedures laid down by 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.

Baaie **of independent examiner's report**
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner'e statement
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 financial statements to be reached.

Mr M Nangle
DNTCA LIMITED
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Date: . . ¥....s1.H.

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an Income and **Expenditure** Account)
for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 E	Total Funds 2023 E	Unrestricted Funds 2022 £	Restricted Funds 2022 C	Total Funds 2022 C
Income							
Donations and legacies	**3.1**	**-**	**113,621**	**113,621**		121,303	121,303
Charitable activities	**3.2**	**6,362**	**-**	**6,362**	10,524	561	11,085
Investments	**3.3**	**18**	**-**	**18**	31	22	53
Other income	**3.4**	**990**	**-**	**990**	472	-	472
Total income		**7,370**	**113,621**	**120,991**	11,027	121,886	132,913
Expenditure							
Charitable activities	**4.1**	**10,149**	**115,788**	**125,937**	12,857	106,904	119,761
Net income/(expenditure)		(2,779)	(2,167)	(4,946)	(1,830)	14,982	13,152
Transfers between funds							
Net movement in funds **for the financial year**		(2,779)	(2067	4946)	(1,830)	14,982	13,152
Reconciliation of funds:							
Total funds beginning of the year	11	22,127	55,971	78,098	23,957	40,989	64,946
Total funds at the end of the year		19,348	53,804	73,152	22,127	55,971	78,098

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Tullycarnet Commu City Support Services Ltd
(A eomqany limited by guarantee, ng} havin9 a share ca;Nal'
Company Number: NI04323S

BALANCE SHEET

as at 31 March 2023

	Notes	2023	202z
		£	£
Fixed Assets			
Tangible assets	9	3,188	5,212
Currant Assets			
Cash at bank and in hand		C9,96J	72,886
Net Current Assets		69,964	72,88$
Total Assets less Current Liabi'ities		73,152	78,09a
funds			
Restricted trust funds		53804	55,97 l
General fund (unrestricted)		19,348	22,127
Total funds	'11	73,152	78,038

These financial statements have See' prepared in accordance with the specia! provisions relating to small compa"r.ter within Parl 15 of the Companies be! 2006.

For the financial year ended .31 March 2023 the charity was entitled to exemptior•"f'om audit under section 477 of the .Companies Act 2006; rnd no nnti:e has been deposited un‹?er section 476.

The trustees confirm that the members have jot :oquired the wmpany to ob!ain an audi! of its financial statemenb for the financial year in question in accor'Jance with section 476 o' the Compcn;es Act 2005.

The trustees acknowledge their re' pr 4sibil:ties for ensuring tha' the c' arity kr›eps accout tang records which comply with section 386 and for preparing iii:anLJaI statem°.nts which give a tri'•° anrl fair view of be state of affairs of the clarity as at the end of the finan•J•l y"ar and of its profit end IosG for \h.n financial year in accordance with If+e requirements of seMions 394 and 395 and which othenv compJy with the reql irements of the Companies Act 200o relating to financial statements, so fa• as applicable to the charity.

The financial statements have been prepared in accordance with the proyis.?n.s applicable to companies subject to the small companies' regime anq In accordance wilh, FRS 102 the Financial Reporting Standard applicable in tho UK and Republic of Ireland", applyʻing Section 1A of that Standard.

Approved b he B+a g Trustees and authorised for issue on *'% /' " and signed on Its behalf

The n'otes on pages *10 b I4* form part of the finamsi sag.?t,1+me

1. GENERAL INFORMATION

Tullycarnet Community Support Services Ltd is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 12 Whitecherry Lane, Killinchy, Down, BT23 6QZ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (C) which is also the functional currency of the charity.

2. **SUMMARY OF** SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

• General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
a Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activitiea
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

• Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by

the donor, as income.

•Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 25% Straight line

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate.

3. INCOME

3.1 DONATIONS AND **LEGACIES**

	Unrestricted Funds	Restricted Funds	2023	2022
BHSCT - Grant	-	3,733	3,733	3,581
Surestart - Grant	-	16,524	16,524	15,160
PCSP Grant	-	-	-	4,765
DFC	-	93,364	93,364	89,301
Early Years Grant	-	-	-	7,521
BCC Grant	-	-	-	975
	-	**113,621**	**113,621**	**121,303**

3.2	CHARITABLE **ACTIVITIES**	Unrestricted Funds	Restricted Funds	2023	2022
	Grants from governments and other co-funders:				
	Income from charitable activities	6,362	-	6,362	11,085

3.3	**INVESTMENTS**	**Unrestricted** Funds	**Restricted** Funds	**2023**	**2022**
	Investments	**18**	-	18	53

3.4	OTHER **INCOME**	Unrestricted Funds	Restricted Funds	**2023**	2022
	Other income	**990**	**-**	**990**	472

4. EXPENDITURE

4.1	CHARITABLE ACTIVITIES	**Direct** Costs	**Other** Costs	**Support** Costs	**2023**	2022
	Expenditure on charitable activites	-	97,316	28,621	125,937	119,761

4.2	SUPPORT COSTS	Charitable Activities	**2023**	2022
	Support - restricted	18,472	18,472	13,843
	Support - unrestricted	**10,149**	**10,149**	12,033
		28,621	**28,621**	25,876

5.	ANALYSIS OF SUPPORT COSTS	Basis of Apportionment	**2023** **£**	2022 **£**
	Support - restricted	Restricted	**18,472**	13,843
	Support - unrestricted	Unrestricted	**10,149**	12,033
			28,621	**25,876**

6.	**NET INCOME**	**2023**	2022
	Net Income is stated after charging/(crediting):		
	Depreciation of tangible assets	**2,024**	1,648

7.	**INVESTMENT AND OTHER INCOME**	**2023**	2022
	Other income	**990**	472
	Bank interest	**18**	53
		1,008	525

8. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed (including executive trustees) during the financial year was 7 (2022: 8).

	2023 Number	**2022** Number
Employee	7	8

The staff costs comprise:	**2023**	2022
Wages and salaries	**97,316**	93,885
Social security costs	**5,847**	4,986
Pension costs	**1,754**	1,911
	104,917	100,782

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	TOt'dl
Cost		
At 31 March 2023	38,629	38,629
Depreciation		
At 1 April 2022	33,41	33,417
Charge for the financial year	2,024	2,024
At 31 March 2023	35,441	35,441
Net book value		
At 31 March 2023	3,188	3188
At 31 March 2022	5,212	5,212

40. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £1,754 (2022 - £1,911).

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Toll **Funds**
At 1 April 2021	23,957	40,989	64,946
Movement during the financial year	(1,830)	14,982	13,152
At 31 March 2022	22,127	55,971	78,098
Movement during the financial year	(2,779)	(2,167)	(4,946)
At 31 March 2023	**19,348**	**03,804**	**73,152**

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022	Income	Expenditure	Transfers between funds	Balance 31 March 2023
Restricted funds					
Restricted	55,971	113,621	115,788	-	53,804
Unrestricted funds					
Unrestricted General	22,127	7,370	10,149		19,348
Total funds	78,098	120,991	125,937	-	73,152

12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

Tullycarnet Community Support Services Ltd

Northern Ireland - Charity number 104545

Annual return

Company Registration Number: NI043233
Charity Number: 104545

Tullycarnet Community Support Services Ltd

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2023

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

CONTENTS

TRUSTEES' AND OTHER INFORMATION

Trustees	Mr J Wightman (Resigned 1 August 2022) Ms K Irvine (Resigned 1 August 2022) Ms L King Mr A Watson
Company Secretary	Ms A Martin
Charity Number in Northern Ireland	104545
Company Registration Number	NI043233
Registered Office and Principal Address	12 Whitecherry Lane Killinchy Down BT23 6QZ Northern Ireland
Independent Examiner	DNTCA Limited Chartered Accountants Ormeau House 91-97 Ormeau Road Belfast BT7 1SH

Tullycarnet Community Support Services Ltd
{A company limited by guarantee, not having a share caplta\)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Tullycarnet Community Support Services Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
Tullycarnet is one of the most socially deprived wards in East Belfast as designated by T& EA, LEDU AND Robson.
The Noble Report has placed Tullycarnet within the top 12% of disadvantaged wards within Northern Ireland.
Tullycarnet Community Support Services Limited is the only community organization working strategically to tackle these long-term problems. To achieve this TCSS will coordinate the following activities:

- Management and staff supervision of the Pre-school Playgroup
- Drop-in center offering advice and guidance on education, employment, benefits, housing advice
- Health Promotion Project
- Senior Citizens Project

Tullycarnet Community Support Services Limited assists the following groups and organizations in their development

1. First Steps Playgroup
2. Independent Advice Centre
3. Vintage Diners
4. Surestart
5. Links Women's Group
6. Adult On-line Training

Strategy
The following sections for achievements and performance and financial review form the strategic report of the charity

Structure, Governance and Management

Structure
The Charity is controlled by its governing document, and constitutes a limited company, limited by guarantee, as defined by the Company's Act 2006.

Review of Activities, Achievements and Performance
Financial position
The company had net outgoing resources of £4,946 for the year (2022: C13,152).

Financial Review
The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

The main source of grant funding for Tullycarnet Community Support Services Limited has been and is the Department for Communities. This Is supplemented by several smaller grants and self— generated income.

Tullycarnet Community Support Services Ltd

(A company TTmited by guarantee, not having a share cgplta.}

TRUSTEES' ANNUAL REPGRT

for the financial year ended 31 March 20z3

Financial Results

At the end of the financial year the char.ty has ass°.Is of 1.73,152 (2022 - £78,098) and liabilities of EO.00 (2022 - EO.00). The net assets of the charit;' havr' decreased by E(4,946).

Reserves Position and Pollry

The Charity is funded by both .estricted and unrestricted funds. The restricted funds are spent within the terms of lhe letters of offer issued by funders.

The charity's reserve policy is to retain a level of reserves, wh:'nh matches tho needs of the organisation both at the current time and in thu foreseeable future.

Trustees

The trustees who served throughout the firingdial yrsr, except as noted, were *s follows:

Mr J Wightman (Resigned 1 Augu-°t 20 2)
fzs K Irvine (Resigned 1 August 2G22)
Ms L King
Mr A Watson

In accordance with thn Gonstitution, lie trustees retire by rotation and, Gei'ag eI'9'bIe, offe• themselves for re-election.

The secretary who served during the financial year was:

Ms A Martin

Compliance with Sector-Wide Legislation and Standards

'The .charity engages pro-actinely with legislation, st.-.ndards and codes which are developed for the sectoi. Tullycarnet Community Support Sr wices Ud subscribes to and .s compliant wi.h 'he following:

- The Companies Act 2006
- The Charities SORP (FRS 10a.)

Approved by the Board of Trustees on ________/________ ____a-‹u **signed on its** behalf by:

Mr A Watson
Trustee

Tullycarnet Community Support Services Ltd
{A company limited by guarantee, not having a share caphal)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 fvlarch 2023

The trustees, who are also directors of Tullycarnet Communit\• Support Services Ltd for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trusleee as the directors to prepare financial statements for each financial year. Under that law the Trustees have elected to 'ireoare the financial staterrients ir› accordance with United Kingdom Generally Accepted Accounting Practice (Un :ed Ki:Jgdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard app1icah!e in the UK nnd Republic of Ireiu J" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unloss they are satisfied that they give a true and fair view of the state of affairs of lhe company and of the surplus or d•ficit of the company for that period.

In preparing these financial statertenD, the trustees are required to:
- a select suitable accounting policies and apply them consistently;
- a make judgements and estimates that are reasonable and prudent;
- e state whether the financial sta*ements have baen prepared in accordance with the relevant financial reporting framework, identify !hose stancards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they ha a complied with the above on.uiremr.Els in preparing the financial statements.

The trustees are responsible for r°epin adequate accounting records ti›st are sufficient to show and explain the charity's transactions and disclose, with reasonable accuracy at any tir›ae the financial position of the charity and enable them to ensure that lie fIrie*›cial statements comply wlth. Thsy are also responsible for safeguarding the assets of the charity and herce for taking reasonable steps for the prevention and detection of fraud and other :irregularities.

Approved by e Boa f Ir\\stces on ___________________and signed on ita hehalf by:

____

Mr A Watson
Trustee

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

INDEPENDENT **EXAMINER'S** REPORT TO THE BOARD OF TRUSTEES **OF TULLYCARNET COMMUNITY SUPPORT SERVICES LTD**

I have examined the financial statements of the charity for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- a follow the procedures laid down by 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.

Baaie **of independent examiner's report**
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner'e statement
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 financial statements to be reached.

Mr M Nangle
DNTCA LIMITED
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Date: . . ¥....s1.H.

Tullycarnet Community Support Services Ltd
(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an Income and **Expenditure** Account)
for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 E	Total Funds 2023 E	Unrestricted Funds 2022 £	Restricted Funds 2022 C	Total Funds 2022 C
Income							
Donations and legacies	**3.1**	**-**	**113,621**	**113,621**		121,303	121,303
Charitable activities	**3.2**	**6,362**	**-**	**6,362**	10,524	561	11,085
Investments	**3.3**	**18**	**-**	**18**	31	22	53
Other income	**3.4**	**990**	**-**	**990**	472	-	472
Total income		**7,370**	**113,621**	**120,991**	11,027	121,886	132,913
Expenditure							
Charitable activities	**4.1**	**10,149**	**115,788**	**125,937**	12,857	106,904	119,761
Net income/(expenditure)		(2,779)	(2,167)	(4,946)	(1,830)	14,982	13,152
Transfers between funds							
Net movement in funds **for the financial year**		(2,779)	(2067	4946)	(1,830)	14,982	13,152
Reconciliation of funds:							
Total funds beginning of the year	11	22,127	55,971	78,098	23,957	40,989	64,946
Total funds at the end of the year		19,348	53,804	73,152	22,127	55,971	78,098

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

.

Tullycarnet Commu City Support Services Ltd
(A eomqany limited by guarantee, ng} havin9 a share ca;Nal'
Company Number: NI04323S

BALANCE SHEET

as at 31 March 2023

	Notes	2023	202z
		£	£
Fixed Assets			
Tangible assets	9	3,188	5,212
Currant Assets			
Cash at bank and in hand		C9,96J	72,886
Net Current Assets		69,964	72,88$
Total Assets less Current Liabi'ities		73,152	78,09a
funds			
Restricted trust funds		53804	55,97 l
General fund (unrestricted)		19,348	22,127
Total funds	'11	73,152	78,038

These financial statements have See' prepared in accordance with the specia! provisions relating to small compa"r.ter within Parl 15 of the Companies be! 2006.

For the financial year ended .31 March 2023 the charity was entitled to exemptior•"f'om audit under section 477 of the .Companies Act 2006; rnd no nnti:e has been deposited un‹?er section 476.

The trustees confirm that the members have jot :oquired the wmpany to ob!ain an audi! of its financial statemenb for the financial year in question in accor'Jance with section 476 o' the Compcn;es Act 2005.

The trustees acknowledge their re' pr 4sibil:ties for ensuring tha' the c' arity kr›eps accout tang records which comply with section 386 and for preparing iii:anLJal statem°.nts which give a tri'•° anrl fair view of be state of affairs of the clarity as at the end of the finan•J•l y"ar and of its profit end IosG for \h.n financial year in accordance with If+e requirements of seMions 394 and 395 and which othenv compJy with the reql irements of the Companies Act 200o relating to financial statements, so fa• as applicable to the charity.

The financial statements have been prepared in accordance with the proyis.?n.s applicable to companies subject to the small companies' regime anq In accordance wilh, FRS 102 the Financial Reporting Standard applicable in tho UK and Republic of Ireland", applyʻing Section 1A of that Standard.

Approved b he B+a g Trustees and authorised for issue on *'% /' " and signed on Its behalf

1. GENERAL INFORMATION

Tullycarnet Community Support Services Ltd is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 12 Whitecherry Lane, Killinchy, Down, BT23 6QZ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (C) which is also the functional currency of the charity.

2. **SUMMARY OF** SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

• General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
a Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activitiea
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

• Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by

the donor, as income.

•Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 25% Straight line

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate.

3. INCOME

3.1 DONATIONS AND **LEGACIES**

	Unrestricted Funds	Restricted Funds	**2023**	2022
BHSCT - Grant	-	3,733	3,733	3,581
Surestart - Grant	-	16,524	16,524	15,160
PCSP Grant	-	-	-	4,765
DFC	-	93,364	93,364	89,301
Early Years Grant	-	-	-	7,521
BCC Grant	-	-	-	975
	-	**113,621**	**113,621**	**121,303**

3.2 CHARITABLE **ACTIVITIES**

	Unrestricted Funds	Restricted Funds	2023	2022
Grants from governments and other co-funders:				
Income from charitable activities	6,362	-	6,362	11,085

3.3 INVESTMENTS

	Unrestricted Funds	**Restricted** Funds	**2023**	**2022**
Investments	**18**	-	18	53

3.4 OTHER **INCOME**

	Unrestricted Funds	Restricted Funds	**2023**	2022
Other income	**990**	**-**	**990**	472

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs	**Other** Costs	**Support** Costs	**2023**	2022
Expenditure on charitable activites	-	97,316	28,621	125,937	119,761

4.2 SUPPORT COSTS

	Charitable Activities	**2023**	2022
Support - restricted	18,472	18,472	13,843
Support - unrestricted	**10,149**	**10,149**	12,033
	28,621	**28,621**	25,876

5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	**2023** **£**	2022 **£**
Support - restricted	Restricted	**18,472**	13,843
Support - unrestricted	Unrestricted	**10,149**	12,033
		28,621	**25,876**

6. NET INCOME

	2023	2022
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**2,024**	1,648

7. INVESTMENT AND OTHER INCOME

	2023	2022
Other income	**990**	472
Bank interest	**18**	53
	1,008	525

8. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed (including executive trustees) during the financial year was 7 (2022: 8).

	2023 Number	**2022** Number
Employee	7	8

The staff costs comprise:	**2023**	2022
Wages and salaries	**97,316**	93,885
Social security costs	**5,847**	4,986
Pension costs	**1,754**	1,911
	104,917	100,782

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	TOt'dl
Cost		
At 31 March 2023	38,629	38,629
Depreciation		
At 1 April 2022	33,41	33,417
Charge for the financial year	2,024	2,024
At 31 March 2023	35,441	35,441
Net book value		
At 31 March 2023	3,188	3188
At 31 March 2022	5,212	5,212

40. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £1,754 (2022 - £1,911).

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Toll **Funds**
At 1 April 2021	23,957	40,989	64,946
Movement during the financial year	(1,830)	14,982	13,152
At 31 March 2022	22,127	55,971	78,098
Movement during the financial year	(2,779)	(2,167)	(4,946)
At 31 March 2023	**19,348**	**03,804**	**73,152**

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022	Income	Expenditure	Transfers between funds	Balance 31 March 2023
Restricted funds					
Restricted	55,971	113,621	115,788	-	53,804
Unrestricted funds					
Unrestricted General	22,127	7,370	10,149		19,348
Total funds	78,098	120,991	125,937	-	73,152

12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.