

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

	Page
Trustees' and Other Information	3
Trustees' Annual Report	4-5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 14

**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
<b>Charity Number in Northern Ireland</b>	104545
Company Registration Number	NI043233
<b>Registered Office and Principal Address</b>	12 Whitecherry Lane Killinchy Down BT23 6QZ Northern Ireland
Independent Examiner	DNTCA Limited Chartered Accountants Ormeau House 91-97 Ormeau Road Belfast BT7 1SH

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# 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 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.

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# 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 2023

### Financial Results

At the end of the financial year the charity has assets of £1,73,152 (2022 - £78,098) and liabilities of £0.00 (2022 - £0.00). The net assets of the charity have decreased by £(4,946).

### 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:

Mr J Wightman (Resigned 1 August 2022)

Mrs K Irvine (Resigned 1 August 2022)

Ms L King

Mr A Watson

In accordance with the Constitution, the trustees retire by rotation and, therefore, 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 10a.)

Approved by the Board of Trustees on \_\_\_\_ / \_\_\_\_ / \_\_\_\_ 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 2023

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.

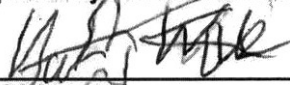
In preparing these financial statements, the trustees are required to:

- a select suitable accounting policies and apply them consistently;
- a make judgements and estimates that are reasonable and prudent;
- e 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 relevant framework. 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 \_\_\_\_\_ 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 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.

### 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.

  
**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 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Income</b>							
Donations and legacies	<b>3.1</b>	-	<b>113,621</b>	<b>113,621</b>		121,303	121,303
Charitable activities	<b>3.2</b>	<b>6,362</b>	-	<b>6,362</b>	10,524	561	11,085
Investments	<b>3.3</b>	<b>18</b>	-	<b>18</b>	31	22	53
Other income	<b>3.4</b>	<b>990</b>	-	<b>990</b>	472	-	472
Total income		<b>7,370</b>	<b>113,621</b>	<b>120,991</b>	11,027	121,886	132,913
<b>Expenditure</b>							
Charitable activities	<b>4.1</b>	<b>10,149</b>	<b>115,788</b>	<b>125,937</b>	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)	(2,067)	4946)	(1,830)	14,982	13,152
<b>Reconciliation of funds:</b>							
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 company limited by guarantee, not having a share capital)

Company Number: NI04323S

## BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	2022 £
Fixed Assets			5,212
Tangible assets	9	3,188	
Current Assets			72,886
Cash at bank and in hand		69,964	
Net Current Assets		69,964	72,886
<b>Total Assets less Current Liabilities</b>		<b>73,152</b>	<b>78,096</b>
Funds			
Restricted trust funds		53,804	55,971
General fund (unrestricted)		19,348	22,127
Total funds	11	73,152	78,098

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 2023 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 accurate 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 or 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 17/03/23 and signed on its behalf

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 2023

**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.
- 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

## Tullycarnet Community Support Services Ltd

{A company limited by guarantee, not having a share capital}

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

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.

<b>3.</b>	<b>INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
<b>3.1</b>	<b>DONATIONS AND LEGACIES</b>				
	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
		<b>-</b>	<b>113,621</b>	<b>113,621</b>	<b>121,303</b>

Tullycarnet Community Support Services Ltd  
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**NOTES TO THE FINANCIAL STATEMENTS**  
 for the financial year ended 31 March 2023

continued

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	

Tullycarnet Community Support Services Ltd  
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**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2023

continued

8. EMPLOYEES AND REMUNERATION

**Number of employees**

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

	<b>2023</b> Number	<b>2022</b> Number
Employee	7	8
The staff costs comprise:	<b>2023</b>	2022
Wages and salaries	<b>97,316</b>	93,885
Social security costs	<b>5,847</b>	4,986
Pension costs	<b>1,754</b>	1,911
	<b>104,917</b>	<b>100,782</b>

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Total
Cost		
At 31 March 2023	38,629	38,629
<b>Depreciation</b>		
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
<b>Net book value</b>		
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	Total 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	<b>19,348</b>	<b>53,804</b>	<b>73,152</b>

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 2023

continued

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
<b>Total funds</b>	<b>78,098</b>	<b>120,991</b>	<b>125,937</b>	<b>-</b>	<b>73,152</b>

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.