

First Housing Aid & Support Services

Northern Ireland · Charity number 105748

Details

Status	Received
Company number	31975
Registered	2018-04-23
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	First Housing Aid & Support 23 Bishop Street Londonderry 27 Bt48 6pr BT48 6PR
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Website	www.first-housing.com

Activities

Purposes: The group was established for the relief of poverty and sickness and the advancement of education, and in particular to establish or promote the establishment within the area of N.Ireland ('the area of benefit') of a specialist advice service providing information and support for homeless / vulnerable people.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works:

Accommodation/housing, Advice/advocacy/information, Counselling/support, Education/training, Relief of poverty, Volunteer development, Youth development

Who the charity helps: Addictions (drug/solvent/alcohol abuse), Children (5-13 year olds), General public, Homelessness, Men, Mental health, Parents, Preschool (0-5 year olds), Tenants, Unemployed/low income, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£5,612,847	£5,704,298	£-246,768	129

Trustees

Name	Role	Appointed
Deborah Lamberton		
Mary-Louise Campfield		
Mr Gerry Burns		
Mr Patrick Gray		
Mr Stephen Anthony Connolly		
Mrs Philomena Teresa Mahon		
Sharon Williams		

Accounts

FIRST HOUSING AID & SUPPORT SERVICES LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £ as restated
Income from:							
Donations and legacies	3	16,175	-	16,175	48,692	-	48,692
Charitable activities	4	1,587,553	4,009,119	5,596,672	1,519,555	3,994,074	5,513,629
Total income		1,603,728	4,009,119	5,612,847	1,568,247	3,994,074	5,562,321
Expenditure on:							
Charitable activities	5	1,545,814	4,158,484	5,704,298	1,470,469	3,870,841	5,341,310
Total expenditure		1,545,814	4,158,484	5,704,298	1,470,469	3,870,841	5,341,310
Net income/(expenditure)		57,914	(149,365)	(91,451)	97,778	123,233	221,011
Transfers between funds	18	142,490	(142,490)	-	91,384	(91,384)	-
Net movement in funds	7	200,404	(291,855)	(91,451)	189,162	31,849	221,011
Reconciliation of funds:							
Fund balances at 1 April 2024		646,995	663,291	1,310,286	457,833	631,442	1,089,275
Fund balances at 31 March 2025		847,399	371,436	1,218,835	646,995	663,291	1,310,286

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FIRST HOUSING AID & SUPPORT SERVICES LTD

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		59,967		77,390
Current assets					
Debtors	12	237,190		205,232	
Cash at bank and in hand		1,168,446		1,307,972	
		1,405,636		1,513,204	
Creditors: amounts falling due within one year	13	(246,768)		(280,308)	
Net current assets			1,158,868		1,232,896
Total assets less current liabilities			1,218,835		1,310,286
The funds of the charity					
Restricted income funds	15		371,436		663,291
Unrestricted funds	16		847,399		646,995
			1,218,835		1,310,286

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

The financial statements were approved by the Trustees on 06/11/2025

Phil Mahon
Phil Mahon (Chairperson)
Trustee

Stephen Connolly
Stephen Connolly
Trustee

Company registration number NI031975 (Northern Ireland)

FIRST HOUSING AID & SUPPORT SERVICES LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(113,290)		386,756
Investing activities					
Purchase of tangible fixed assets		(26,236)		(28,046)	
Net cash used in investing activities			(26,236)		(28,046)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(139,526)		358,710
Cash and cash equivalents at beginning of year			1,307,972		949,262
Cash and cash equivalents at end of year			<u>1,168,446</u>		<u>1,307,972</u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

First Housing Aid & Support Services Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 23 Bishop Street, Derry~Londonderry, BT48 6PR.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of services undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The bases on which support costs have been allocated are set out in note 6.

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

Accommodation furniture and equipment	20% straight line p.a.
Office equipment	20% straight line p.a.
Motor vehicles	20% straight line p.a.

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

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The company is a charity and is recognised as such by HM Revenue & Customs under the charity tax reference XR19886. As a result, there is no liability to taxation on any of its income.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	16,175	48,692

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Landlord management fee income	91,471	-	91,471	90,512	-	90,512
Hostel service income	60,164	-	60,164	56,264	-	56,264
Grant funding	-	4,009,119	4,009,119	500	3,966,042	3,966,542
Charitable rental income	1,424,808	-	1,424,808	1,363,803	-	1,363,803
Other income	11,110	-	11,110	8,476	28,032	36,508
	<u>1,587,553</u>	<u>4,009,119</u>	<u>5,596,672</u>	<u>1,519,555</u>	<u>3,994,074</u>	<u>5,513,629</u>

Analysis of grant funding

	2025 £	2024 £
NIHE Supporting People	3,050,516	2,945,373
NIHE Dispersed Outreach Programme	237,940	227,443
WHSCT	618,695	484,455
Oak Foundation	-	245,806
Glasspool	60,000	-
Public Health Agency - De Paul	31,353	23,275
DOH Training	-	8,400
NIHE Sustaining Tenancies	615	31,290
Other	10,000	500
	<u>4,009,119</u>	<u>3,966,542</u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	2025 £	2024 £ as restated
Staff costs	3,741,471	3,506,012
Depreciation and impairment	43,659	52,343
Accommodation rent and rates	702,950	664,253
Accommodation heat, light and power	113,912	119,420
Travelling and subsistence	53,293	53,063
Premises security	59,740	57,575
Maintenance costs	50,877	62,369
Food budget	22,299	23,025
Accommodation purchases	9,077	8,852
Programme costs	1,005	374
IT Support	8,676	9,062
Printing, postage and stationery	2,999	5,837
Staff training	3,750	20,987
Telephone	12,413	11,258
Advertising and recruitment	3,018	3,889
Other costs	117,317	50,423
NIHE Supporting People Covid funds repayment	142,432	113,487
	<u>5,088,888</u>	<u>4,762,229</u>
Share of support and governance costs (see note 6)		
Support	578,012	545,225
Governance	37,398	33,856
	<u>5,704,298</u>	<u>5,341,310</u>
Analysis by fund		
Unrestricted funds	1,545,814	1,470,469
Restricted funds	4,158,484	3,870,841
	<u>5,704,298</u>	<u>5,341,310</u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities

	2025 £	2024 £
Staff costs	433,853	413,308
Other support staff costs	5,319	6,061
Central premises costs	79,114	75,618
Central office costs	2,935	2,355
IT support	49,570	37,938
Bank charges	3,266	3,183
Other costs	3,955	6,762
Governance costs	37,398	33,856
	<u>615,410</u>	<u>579,081</u>
Analysed between:		
Charitable activities	<u>615,410</u>	<u>579,081</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,000	8,400
Depreciation of owned tangible fixed assets	<u>43,659</u>	<u>52,343</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, reimbursement of expenses or any other benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>129</u>	<u>131</u>
Employment costs		
	2025 £	2024 £
Wages and salaries	3,766,738	3,541,050
Social security costs	341,099	315,234
Other pension costs	67,487	63,036
	<u>4,175,324</u>	<u>3,919,320</u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 to £70,000	<u>1</u>	<u>1</u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>331,847</u>	<u>314,754</u>

10 Taxation

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

11 Tangible fixed assets

	Accommodation furniture and equipment £	Office equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	1,271,824	441,717	15,850	1,729,391
Additions	<u>24,227</u>	<u>2,009</u>	<u>-</u>	<u>26,236</u>
At 31 March 2025	<u>1,296,051</u>	<u>443,726</u>	<u>15,850</u>	<u>1,755,627</u>
Depreciation and impairment				
At 1 April 2024	1,232,914	403,237	15,850	1,652,001
Depreciation charged in the year	<u>17,941</u>	<u>25,718</u>	<u>-</u>	<u>43,659</u>
At 31 March 2025	<u>1,250,855</u>	<u>428,955</u>	<u>15,850</u>	<u>1,695,660</u>
Carrying amount				
At 31 March 2025	<u>45,196</u>	<u>14,771</u>	<u>-</u>	<u>59,967</u>
At 31 March 2024	<u>38,910</u>	<u>38,480</u>	<u>-</u>	<u>77,390</u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Debtors	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	196,702	167,666
Other debtors	317	317
Prepayments and accrued income	40,171	37,249
	<u>237,190</u>	<u>205,232</u>
13 Creditors: amounts falling due within one year	2025	2024
	£	£
Other taxation and social security	112,418	132,024
Trade creditors	66,484	90,135
Other creditors	30,434	30,434
Accruals and deferred income	37,432	27,715
	<u>246,768</u>	<u>280,308</u>
14 Retirement benefit schemes	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>67,487</u>	<u>63,036</u>

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

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
NIHE Supporting People	256,546	3,050,516	(3,189,963)	-	117,099
NIHE Supporting People - non recurrent	(97)	-	-	-	(97)
WHSCT	14,108	618,695	(434,406)	(142,490)	55,907
WHSCT COVID 19 YP/YP					
Diversionary	74,110	-	-	-	74,110
Oak Foundation	164,435	-	(212,544)	-	(48,109)
NIHE New Service 55 One Off	(128)	-	-	-	(128)
DHSSPS	1,769	-	-	-	1,769
Glasspool	-	60,000	(64,602)	-	(4,602)
Public Health Agency - De Paul	25,991	31,353	(25,424)	-	31,920
NIHE Dispersed Outreach Programme	59,829	237,940	(213,773)	-	83,996
TDS Deposit Scheme	-	10,000	-	-	10,000
NIHE Tipping Point	1,784	-	-	-	1,784
NIHE Sustaining Tenancies	17,074	615	(17,772)	-	(83)
NIHE - non recurrent Dillon Court funding	63,120	-	-	-	63,120
NIHE - New Service 55+	(15,625)	-	-	-	(15,625)
Other	375	-	-	-	375
	<u>663,291</u>	<u>4,009,119</u>	<u>(4,158,484)</u>	<u>(142,490)</u>	<u>371,436</u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

(Continued)

Previous year as restated:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
NIHE Supporting People	369,405	2,945,373	(3,058,232)	-	256,546
NIHE Supporting People - non recurrent	(97)	-	-	-	(97)
WHSCT	147	512,487	(407,142)	(91,384)	14,108
WHSCT COVID 19 YP/YP					
Diversionary	74,110	-	-	-	74,110
Oak Foundation	60,836	245,806	(142,207)	-	164,435
NIHE New Service 55 One Off	(128)	-	-	-	(128)
DHSSPS	1,769	-	-	-	1,769
DOH Training	-	8,400	(8,400)	-	-
Public Health Agency - De Paul	24,803	23,275	(22,087)	-	25,991
NIHE Dispersed Outreach Programme	46,806	227,443	(214,420)	-	59,829
NIHE Tipping Point	1,784	-	-	-	1,784
NIHE Sustaining Tenancies	4,137	31,290	(18,353)	-	17,074
NIHE - non recurrent Dillon Court funding	63,120	-	-	-	63,120
NIHE - New Service 55+	(15,625)	-	-	-	(15,625)
Other	375	-	-	-	375
	<u>631,442</u>	<u>3,994,074</u>	<u>(3,870,841)</u>	<u>(91,384)</u>	<u>663,291</u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

(Continued)

Nature of restricted funds

NIHE Supporting People

NIHE funding under the Supporting People programme for provision of services supporting the charity's aim of the eradication of homelessness.

WHSCT

Funding of Jointly Commissioned Services with Accommodation Services.

WHSCT capital grants

Funding for refurbishment work at Jefferson Court and Francis St, Young Persons projects accommodation.

WHSCT COVID 19 YP

Emergency funding from WHSCT for Jefferson Court and Francis St provided to alleviate staffing pressures arising from Covid -19.

Oak Foundation

3 year grant award for the project Self-sustaining Smartmove, the primary aim of which is to recruit and maintain enough fee-paying landlords to move towards making SmartMove financially self-sustaining whilst providing good quality housing for tenants.

DHSSPS

Training support funding for the Voluntary Sector.

Public Health Agency - De Paul

Funding for the provision of one Harm Reduction Worker (26 hrs per week).

Glasspool

Funding from Glasspool to provide direct financial support to service users experiencing hardship, aimed at increasing resilience and reducing financial distress, running until March 2027.

TDS

The grant funding received will be used to support a tenancy deposit scheme aimed at securing stable housing for up to 40 clients at full capacity. Each client will be supported with an average bond of £500, facilitating access to private rented accommodation.

NIHE HPF Funding

Homeless Prevention Funding 19/20 funded three projects in the year - Tipping Point, Connect 2019 and Startright.

NIHE PIF Funding

Funding received to help complete Wi-Fi installation and improved CCTV in some of the accommodation projects.

Pathways Fund Early Years

DE Funding from The Early Years organisation under The Pathway Fund for the provision of creche services at Shepherds View Young Parents project.

NIHE - Non recurrent (Dillon Court)

Capital and Change management funding to help process a smooth takeover of Dillon Court and TUPE of existing staff

NIHE - New service 55+

Funding for a new Floating Support Service for Derry, Limavady and Strabane working with clients who are 55+.

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	646,995	1,603,728	(1,545,814)	142,490	847,399
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	457,833	1,568,247	(1,470,469)	91,384	646,995

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	14,770	45,197	59,967
Current assets/(liabilities)	832,629	326,239	1,158,868
	<u>847,399</u>	<u>371,436</u>	<u>1,218,835</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	38,657	38,733	77,390
Current assets/(liabilities)	608,338	624,558	1,232,896
	<u>646,995</u>	<u>663,291</u>	<u>1,310,286</u>

18 Transfers between funds

During the year, transfers totalling £142,490 were made from restricted to unrestricted funds. This represents funding received for beds within Housing Benefit projects. Funding has been released from restricted funds to unrestricted funds to match against the associated expenditure. As these are internal movements between funds, the transfers net to nil in the financial statements.

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Financial commitments, guarantees and contingent liabilities

Certain grants received and receivable may become repayable to the funder if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies it may not be possible to quantify the potential financial effect or give an indication of the timing as to the liabilities that may arise.

20 Funds received as agent

First Housing Aid and Support Services (FHASS) acts as an agent on behalf of tenants living in accommodation applying for emergency loans, assisting with the application process and facilitating the receipt of funds from the grant awarding body and subsequent issue to the applicant. First Housing continues to value the strong relationships fostered with all grant awarding bodies and is grateful for the support afforded to their clients in respect of these emergency grants.

During the year, the charity received incoming resources amounting to £12,195 from Vicars Relief Fund. All amounts were paid out to tenants during the year.

These amounts have not been reflected in the financial statements for the year in accordance with the treatment recommended by the Statement of Recommended Practice "Accounting and Reporting by Charities".

21 Related party transactions

Other related party transactions

There were no other related party transactions during the year.

22 Cash (absorbed by)/generated from operations	2025 £	2024 £
(Deficit)/surplus for the year	(91,451)	221,012
Adjustments for:		
Depreciation and impairment of tangible fixed assets	43,659	52,343
Movements in working capital:		
(Increase) in debtors	(31,958)	(23,971)
(Decrease)/increase in creditors	(33,540)	137,372
Cash (absorbed by)/generated from operations	(113,290)	386,756

23 Analysis of changes in net funds

The charity had no material debt during the year.

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

24 Prior period adjustment

In the prior period, the charity repaid £113,487 to NIHE Supporting People in respect of unspent Covid funding that was carried in restricted reserves. This amount was recorded as a transfer between reserves. The financial statements have been amended in the current period to account for this transaction within expenditure.

The amount of the adjustment for each financial statement line affected is as follows:

Changes to the statement of financial activities

	As previously reported	Adjustment	As restated
	£	£	£
Expenditure on Charitable activities	5,513,629	113,487	5,341,310
Net incoming resources before transfers	3,334,498	(113,487)	211,011
Gross transfers between funds	(113,487)	113,487	-
	=====	=====	=====

There has been no impact on the charity's previously reported net income for the year or net assets at the reporting date.

Accounts

FIRST HOUSING AID & SUPPORT SERVICES LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year					
		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	48,692	-	48,692	45,159
Charitable activities	4	1,519,555	3,994,074	5,513,629	5,120,156
Total income		1,568,247	3,994,074	5,562,321	5,165,315
<u>Expenditure on:</u>					
Charitable activities	5	1,470,469	3,757,354	5,227,823	5,069,656
Net incoming resources before transfers		97,778	236,720	334,498	95,659
Gross transfers between funds	18	91,384	(204,871)	(113,487)	-
Net income for the year/					
Net movement in funds		189,162	31,849	221,011	95,659
Fund balances at 1 April 2023		457,833	631,442	1,089,275	993,615
Fund balances at 31 March 2024		646,995	663,291	1,310,286	1,089,274

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	29,992	15,167	45,159
Charitable activities	4	1,422,534	3,697,622	5,120,156
Total income		1,452,526	3,712,789	5,165,315
<u>Expenditure on:</u>				
Charitable activities	5	1,428,173	3,641,483	5,069,656
Net incoming resources before transfers		24,353	71,306	95,659
Gross transfers between funds		222,668	(222,668)	-
Net income for the year/				
Net movement in funds		247,021	(151,362)	95,659
Fund balances at 1 April 2022		210,811	782,804	993,615
Fund balances at 31 March 2023		457,832	631,442	1,089,274

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIRST HOUSING AID & SUPPORT SERVICES LTD

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		77,390		101,687
Current assets					
Debtors	12	205,232		181,261	
Cash at bank and in hand		1,307,972		949,262	
		1,513,204		1,130,523	
Creditors: amounts falling due within one year	13	(280,308)		(142,936)	
Net current assets			1,232,896		987,587
Total assets less current liabilities			1,310,286		1,089,274
Income funds					
Restricted funds	15		663,291		631,442
Unrestricted funds			646,995		457,832
			1,310,286		1,089,274

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

The financial statements were approved by the Trustees on 20 December 2024

Phil Mahon (Chairperson)

Trustee

Phil Mahon

Company Registration No. NI031975

Stephen Connolly

Trustee

Stephen Connolly

FIRST HOUSING AID & SUPPORT SERVICES LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	22		386,756		84,620
Investing activities					
Purchase of tangible fixed assets		(28,046)		(16,267)	
Net cash used in investing activities			(28,046)		(16,267)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			358,710		68,353
Cash and cash equivalents at beginning of year			949,262		880,909
Cash and cash equivalents at end of year			1,307,972		949,262

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

1 Accounting policies

Charity information

First Housing Aid & Support Services Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 23 Bishop Street, Derry~Londonderry, BT48 6PR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of services undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The bases on which support costs have been allocated are set out in note 6.

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

Accommodation furniture and equipment	20% straight line p.a.
Office equipment	20% straight line p.a.
Motor vehicles	20% straight line p.a.

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

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The company is a charity and is recognised as such by HM Revenue & Customs under the charity tax reference XR19886. As a result, there is no liability to taxation on any of its income.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Donations and gifts	48,692	29,992	15,167	45,159
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Donations and gifts				
Department of Health - Special Recognition Award	-	-	15,167	15,167
Other	48,692	29,992	-	29,992
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	48,692	29,992	15,167	45,159
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

4 Charitable activities

	2024 £	2023 £
Landlord management fee income	90,512	74,869
Hostel service income	56,264	52,908
Grant funding	3,966,542	3,682,122
Rent receivable	1,363,803	1,273,564
Other income	36,508	36,693
	<u>5,513,629</u>	<u>5,120,156</u>
Analysis by fund		
Unrestricted funds	1,519,555	1,422,534
Restricted funds	3,994,074	3,697,622
	<u>5,513,629</u>	<u>5,120,156</u>
Performance related grants		
NIHE Supporting People	2,945,373	2,868,362
NIHE Dispersed Outreach Programme	227,443	210,500
WSCT	484,455	442,760
Oak Foundation	245,806	94,293
Public Health Agency - De Paul	23,275	23,203
DOH Training	8,400	-
NIHE Sustaining Tenancies	31,290	15,659
NIHE Homeless Prevention Funding	-	27,345
Other	500	-
	<u>3,966,542</u>	<u>3,682,122</u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

5 Expenditure on charitable activities

	Expenditure 2024 £	Expenditure 2023 £
Direct costs		
Staff costs	3,506,012	3,450,333
Depreciation and impairment	52,343	52,093
Accommodation rent and rates	664,253	613,525
Accommodation heat, light and power	119,420	126,788
Travelling and subsistence	53,063	51,559
Premises security	57,575	49,490
Maintenance costs	62,369	41,414
Food budget	23,025	21,233
Accommodation purchases	8,852	10,907
Programme costs	374	14,923
IT support	9,062	8,297
Printing, postage and stationery	5,837	2,403
Staff training	20,987	3,249
Telephone	11,258	26,923
Advertising and recruitment	3,889	3,718
Other costs	50,423	39,701
	<u>4,648,742</u>	<u>4,516,556</u>
Share of support and governance costs (see note 6)		
Support	545,225	526,185
Governance	33,856	26,915
	<u>5,227,823</u>	<u>5,069,656</u>
Analysis by fund		
Unrestricted funds	1,470,469	1,428,173
Restricted funds	3,757,354	3,641,483
	<u>5,227,823</u>	<u>5,069,656</u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Staff costs	413,308	-	413,308	396,675	-	396,675
Other support staff costs	6,061	-	6,061	8,915	-	8,915
Central premises costs	75,618	-	75,618	75,662	-	75,662
Central office costs	2,355	-	2,355	8,502	-	8,502
IT support	37,938	-	37,938	28,322	-	28,322
Bank charges	3,183	-	3,183	2,996	-	2,996
Other costs	6,762	-	6,762	5,113	-	5,113
Audit fees	-	7,800	7,800	-	7,800	7,800
Legal and professional	-	26,056	26,056	-	19,115	19,115
	<u>545,225</u>	<u>33,856</u>	<u>579,081</u>	<u>526,185</u>	<u>26,915</u>	<u>553,100</u>
Analysed between						
Charitable activities	<u>545,225</u>	<u>33,856</u>	<u>579,081</u>	<u>526,185</u>	<u>26,915</u>	<u>553,100</u>

7 Net movement in funds

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

	2024 £	2023 £
Fees payable for the audit of the charity's financial statements	7,800	7,800
Depreciation of owned tangible fixed assets	<u>52,343</u>	<u>52,093</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, reimbursement of expenses or any other benefits from the charity during the year.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

9 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
131	176

Employment costs

	2024 £	2023 £
Wages and salaries	3,541,050	3,465,245
Social security costs	315,234	318,508
Other pension costs	63,036	63,255
	<u>3,919,320</u>	<u>3,847,008</u>

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

	2024 Number	2023 Number
£60,001 to £70,000	<u>1</u>	<u>1</u>

10 Taxation

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

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Accommodation furniture and equipment	Office equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	1,246,271	439,224	15,850	1,701,345
Additions	25,553	2,493	-	28,046
At 31 March 2024	1,271,824	441,717	15,850	1,729,391
Depreciation and impairment				
At 1 April 2023	1,216,809	366,999	15,850	1,599,658
Depreciation charged in the year	16,105	36,238	-	52,343
At 31 March 2024	1,232,914	403,237	15,850	1,652,001
Carrying amount				
At 31 March 2024	38,910	38,480	-	77,390
At 31 March 2023	29,462	72,225	-	101,687

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	167,666	145,168
Other debtors	317	317
Prepayments	37,249	35,776
	205,232	181,261

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	132,024	62,458
Trade creditors	90,135	52,474
Other creditors	30,434	-
Accruals	27,715	28,004
	280,308	142,936

14 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	63,036	63,255

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Retirement benefit schemes

(Continued)

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

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

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

	Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 1 April 2023 £	Movement in funds			Transfers £	Balance at 31 March 2024 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £			
NIHE Supporting People	451,445	2,868,362	(2,839,417)	(110,985)		369,405	2,945,373	(2,944,745)	(113,487)		256,546
NIHE Supporting People - non recurrent	97	-	-	-		(97)	-	-	-		(97)
WHSCCT	40,782	470,791	(399,743)	(111,683)		147	512,487	(407,142)	(91,384)		14,108
WHSCCT COVID 19 YPYYP Diversionary	74,110	-	-	-		74,110	-	-	-		74,110
Oak Foundation	90,317	94,294	(123,775)	-		60,836	245,806	(142,207)	-		164,435
NIHE New Service 55 One Off	128	-	-	-		(128)	-	-	-		(128)
DHSSPS	1,769	-	-	-		1,769	-	-	-		1,769
DOH Training	-	-	-	-		-	8,400	(8,400)	-		-
Public Health Agency - De Paul	21,185	23,702	(20,084)	-		24,803	23,275	(22,087)	-		25,991
NIHE Dispersed Outreach Programme	54,114	210,500	(217,808)	-		46,806	227,443	(214,420)	-		59,829
NIHE Tipping Point	1,812	14,319	(14,347)	-		1,784	-	-	-		1,784
NIHE Sustaining Tenancies	-	15,655	(11,518)	-		4,137	31,290	(18,353)	-		17,074
NIHE - non recurrent Dillon Court funding	63,120	-	-	-		63,120	-	-	-		63,120
NIHE - New Service 55+	(15,625)	-	-	-		(15,625)	-	-	-		(15,625)
Other	-	15,166	(14,791)	-		375	-	-	-		375
	782,804	3,712,789	(3,641,483)	(222,668)		631,442	3,994,074	(3,757,354)	(204,871)		663,291

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

15 Restricted funds

(Continued)

Nature of restricted funds

NIHE Supporting People

NIHE funding under the Supporting People programme for provision of services supporting the charity's aim of the eradication of homelessness.

WHSCT

Funding of Jointly Commissioned Services with Accommodation Services.

WHSCT capital grants

Funding for refurbishment work at Jefferson Court and Francis St, Young Persons projects accommodation.

WHSCT COVID 19 YP

Emergency funding from WHSCT for Jefferson Court and Francis St provided to alleviate staffing pressures arising from Covid -19.

Oak Foundation

3 year grant award for the project Self-sustaining Smartmove, the primary aim of which is to recruit and maintain enough fee-paying landlords to move towards making SmartMove financially self-sustaining whilst providing good quality housing for tenants.

DHSSPS

Training support funding for the Voluntary Sector.

DOH Training

Funding from the Department of Health to allow employees to enhance their training and complete Level 5 certifications.

Public Health Agency - De Paul

Funding for the provision of one Harm Reduction Worker (26 hrs per week).

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

(Continued)

NIHE HPF Funding

Homeless Prevention Funding 19/20 funded three projects in the year - Tipping Point, Connect 2019 and Startright.

NIHE PIF Funding

Funding received to help complete Wi-Fi installation and improved CCTV in some of the accommodation projects.

Pathways Fund Early Years

DE Funding from The Early Years organisation under The Pathway Fund for the provision of creche services at Shepherds View Young Parents project.

NIHE - Non recurrent (Dillon Court)

Capital and Change management funding to help process a smooth takeover of Dillon Court and TUPE of existing staff

NIHE - New service 55+

Funding for a new Floating Support Service for Derry, Limavady and Strabane working with clients who are 55+.

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Unrestricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	457,833	1,568,247	(1,470,469)	91,384	646,995
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	210,811	1,452,526	(1,428,173)	222,668	457,832

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	38,657	38,733	77,390
Current assets/(liabilities)	608,338	624,558	1,232,896
	646,995	663,291	1,310,286
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	47,391	54,296	101,687
Current assets/(liabilities)	410,441	577,146	987,587
	457,832	631,442	1,089,274

18 Transfers between funds

During the year there have been net transfers between funds in the amount of £91,384 from restricted funds to unrestricted funds made up as follows:

- £91,384 representing funding received for beds within Housing Benefit projects. Funding has been released from restricted funds to unrestricted funds to match against the associated expenditure.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

19 Financial commitments, guarantees and contingent liabilities

Certain grants received and receivable may become repayable to the funder if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies it may not be possible to quantify the potential financial effect or give an indication of the timing as to the liabilities that may arise.

20 Funds received as agent

First Housing Aid and Support Services (FHASS) acts as an agent on behalf of tenants living in accommodation applying for emergency loans, assisting with the application process and facilitating the receipt of funds from the grant awarding body and subsequent issue to the applicant. First Housing continues to value the strong relationships fostered with all grant awarding bodies and is grateful for the support afforded to their clients in respect of these emergency grants.

During the year, the charity received incoming resources amounting to £10,418 from St. Martin in the Fields, £1,945 from the Glasspool Charity and £755 from Family Action. All amounts were paid out to tenants during the year.

These amounts have not been reflected in the financial statements for the year in accordance with the treatment recommended by the Statement of Recommended Practice "Accounting and Reporting by Charities".

21 Related party transactions

Other related party transactions

There were no other related party transactions during the year.

22 Cash generated from operations	2024 £	2023 £
Surplus for the year	221,012	95,659
Adjustments for:		
Depreciation and impairment of tangible fixed assets	52,343	52,093
Movements in working capital:		
(Increase) in debtors	(23,971)	(6,204)
Increase/(decrease) in creditors	137,372	(56,928)
Cash generated from operations	386,756	84,620

23 Analysis of changes in net funds

The charity had no material debt during the year.

Annual report

FIRST HOUSING AID & SUPPORT SERVICES LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

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

Objectives and activities

First Housing Aid and Support Services (FHASS) is a voluntary sector non-profit making organisation in operation since 1989 (formerly known as Foyle Homeless Action and Advice Service), which provides professional advice on housing in Northern Ireland and solutions to people who find themselves in housing difficulties.

First Housing is committed to providing and developing services that offer a meaningful response to the needs of all homeless people. It is our commitment to ensure that a decent home is within the reach of every family and single person. First Housing continues to play a key role in the much-needed provision of support and accommodation to people in severe housing difficulty throughout Northern Ireland.

First Housing believes that everyone has a fundamental right to a home that is safe, secure and affordable. First Housing responds to the needs of homeless people through initiatives focused towards providing quality accommodation and support. These services are based on preventing individuals and families from becoming homeless in the first place, and the provision of accommodation and support to help ensure individuals achieve the skills they need for them to live independently.

Primary Purpose

First Housing was established for the relief of poverty and sickness and the advancement of education, and to establish or promote the establishment within the area of Northern Ireland ('the area of benefit') of a specialist advice service providing information and support for homeless/vulnerable people.

Our **mission** is to respond effectively to the social needs of the community through the provision of high quality temporary accommodation, education and specialist services.

Our **values** are:

Integrity - We are ethical, honest and transparent in our decisions and actions.

Respect - We honour all people, acknowledge differences and always uphold dignity.

Hope - We are inspired by the possibilities for all people to find their strengths and take control of their life choices.

Compassion - We genuinely care for others.

Courage - We are willing to face challenges and be creative and imaginative in finding solutions.

Excellence - We strive to achieve excellence across all our programmes and services.

Our charitable activities are conducted through four main services. Our **Addiction Services** provides accommodation, floating support and specialist outreach services. Our **Floating Support and Resettlement Service** provides support for families, young people and those living independently who may experience difficulties with mental health. Our **Accommodation Services** supports families and young people whilst in temporary accommodation and **Smart Move** provides private rented sector accommodation and tenancy support.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

Primary Objectives for the Year 2023/24

- Continue to provide high quality supported accommodation with housing related support to people who are homeless across Northern Ireland. We will also ensure quality standards are in place across our projects and services in line with best practice and regulatory requirements.
- Secure funding to continue with refurbishment at Ardmoulin, Jefferson Court and Dillon Court accommodation projects.
- Work to further develop partnerships and working protocols with relevant agencies and organisations across the voluntary, community and statutory sectors.
- Continue to seek long term financial sustainability for our SmartMove Private Rented Sector Accommodation.
- Work to improve the quality and effectiveness of our Floating Support Service and consult with the Housing Executive and Supporting People to deliver models that suit the needs of our users.
- Ensure compliance with compulsory registration requirements of the Northern Ireland Social Care Council on an annual basis and continue with our commitment to Equal Opportunities.

Our long-term commitment is to provide quality services that offer value for money and choice to our service users. We will continue to evaluate our services in conjunction with our service users, offering them a voice and choice as to how services can meet their needs. We will also continue to work towards our strategic goals of championing early intervention, tackling rough sleeping, supporting young people, promoting the private rented sector and improving the well-being of vulnerable people.

Public Benefit

The Trustees have considered the Charity legislation which sets out the requirements for charities to demonstrate the aims and activities are for public benefit. The Trustees confirm that they have had regard to the Charity Commission NI guidance on public benefit.

The direct benefits flowing from our purposes include reduced levels of homelessness and reduced risk of becoming homeless for people that use our services. First Housing responds to the needs of people that are homeless, or at risk of becoming homeless, through initiatives focused towards providing quality accommodation and support. The benefits to society include an increase in independent living within communities as individuals acquire the skills they need to do so. This is in line with the Strategic Direction of the new Strategy "Ending Homelessness Together 2022-2027".

Main services provided to further the charity's purposes for public benefit

- Temporary accommodation and specialised housing projects for single person households and families who are homeless.
- Supported housing in the community for people living with mental health issues.
- Specialist accommodation projects for young people leaving care, young parents and people suffering alcohol abuse who are sleeping rough.
- Family Visitor Service in partnership with Western Trust to deliver vital services to Young Parents, especially those whose Children have links to the Trust.
- Deliver accommodation with support for clients waiting permanent public sector housing. Our focus is on safety and security and our temporary accommodation projects are staffed 24/7
- Resettlement and floating support services for young people, families and people with mental health difficulties living in the community.
- Private sector housing and 'Smart Move' Private Sector Access Schemes for people requiring immediate and permanent housing, inclusive of those excluded through legislative frameworks namely The Homeless Persons Order (NI) 1988 amended 2003
- Mediation and tenancy support services for tenants living in the private rented sector.
- Property management and landlord support services.
- Night Support Services and outreach support to rough sleepers and people with chronic alcohol issues in need of help and support.
- Services to provide young people that are homeless helping to target barriers to education, training, and employment.
- Support to those residing in Bed and Breakfast and other dispersed temporary accommodation where no other support is available.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

FOR THE YEAR ENDED 31 MARCH 2024

These services are provided across Northern Ireland by approximately 131 staff members. To measure public benefit, we use a bespoke database system (PSOCC) that allows us to record the individual needs of our service users, the support provided and the outcomes that have been achieved. Our overall ethos is one of prevention and help and support to enable individuals to move successfully into their community of choice and avoid re-occurring homelessness.

Volunteers

As an organisation First Housing have valued the contribution made to our services by very dedicated volunteers which in turn enables us to add value to the work we do.

At Ramona House we have a student from Southwest College, Omagh. We also have a volunteer in our Gardening project, she is with us every Thursday for 3-4 hours. We also have visiting student nurses at varying times of the year.

We also have a student and volunteers at both Shepherds View and Dillon Court.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

Achievements and performance **Front-Line Delivery**

- Continue to provide high quality supported accommodation with housing related support to people who are homeless across Northern Ireland. We will also ensure quality standards are in place across our projects and services in line with best practice and regulatory requirements.
- Work to improve the quality and effectiveness of our Floating Support Service and consult with the Housing Executive and Supporting People to deliver models that suit the needs of our users.

Throughout the year First Housing continued to provide high quality supported accommodation with housing related support to homeless people across Northern Ireland. We responded to the needs of 4903 individuals in crisis requiring either accommodation, floating support or advice and guidance. We are continuing to experience difficulties moving through our accommodation services. In the main this is due to complexity of need and the fact there is less available move on accommodation at present. Our service continues to support individuals with very complex needs related to benefit changes, mental ill health, and serious addiction issues. As a result of this we have found it necessary to increase the duration of support to people in crisis.

Within our supported accommodation units, we provided accommodation to 487 individuals and families. This allows us to work in partnership with the NIHE (Northern Ireland Housing Executive) to fulfil their statutory duty under The Homeless Persons (NI) Order 1988, as amended 2003.

We have eight accommodation projects:

- Three, based in Belfast, Derry City and Strabane, working with families with a particular focus on children who have been in, or are at risk of being taken into care.
- Two, based in Derry City and Omagh, working with people with drug and alcohol issues; the Derry City Project also has emergency beds and is closely linked to a street outreach service trying to ensure that no one is sleeping out.
- Two based in Derry City working with young people who have high support needs, again quite a number of these have recently left the care system.
- And one that provides a mix of permanent and temporary accommodation also in Strabane. In all, we have 145 units in management.

We have a variety of Floating Support Services based in Belfast, Derry/Londonderry, Strabane, Omagh, Enniskillen and Limavady. All our Floating Support Services are working over and above their capacity due to a marked increase in referrals. Floating Support Families (including support for those in dispersed accommodation) currently provide support to 321 families at any one time. In the last year, 3,042 families have received support from the service.

The Youth Accommodation Support Service has a capacity to support 81 young people at any given time. In the last year, the total number supported was 281.

The service for Older People has a capacity of 80 individuals and has dealt with 265 individuals in the past year.

The Floating Support Harm Reduction Team has a capacity of 8 individuals and has dealt with 27 individuals in the past year.

The B&B Floating Support/Complex Needs team has a capacity of 90 and has dealt with 194 cases in the past year.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

FOR THE YEAR ENDED 31 MARCH 2024

The Mental Health Resettlement Service is currently in the process of a reconfiguration in consultation with Supporting People and the Trust to expand services to the community. This proposal will offer a hybrid service of Accommodation with support and resettlement support within the community aimed at prevention of homelessness and sustainability of accommodation. The new model would allow more capacity increasing from 17 at present to 30 service users.

Challenges and Trends

- **Increased Referrals:** A marked year-on-year increase in referrals across all services.
- **Economic Factors:** The recession, cost of living rise, inflation, and increasing interest rates are contributing to the surge in demand.
- **Mental Health and Addiction:** A considerable number of referrals involve individuals with mental health and addiction issues.
- **Capacity Issues:** Services are operating above capacity due to the increased volume of referrals.
- **Specialist Support:** The Specialist Floating Support Service has supported 310 individuals, including rough sleepers and those with addiction and substance misuse issues.
- **The Homelessness Situation:** Each year new households present as homeless, requiring a response to their housing need. The statutory homeless acceptance rate is high compared to other areas on the mainland. In 2023/24 the total number of applicants to the NIHE in the waiting list for social housing was 47,312. Of this number 35,464 were deemed to be in 'housing stress'. This means they had 30 or more points under the social housing selection scheme.

Partnership Working

First Housing continues to work in partnership under the Public Health Agenda with Arc and De Paul, to deliver low threshold services to people in the community to individuals who are impacted by Alcohol and who have acute and complex needs. Our Harm Reduction Service continues to meet people "where they are at" to help them to reduce the harms associated with addiction.

We are also active participants in the following groups specifically focused on homelessness and health

- Local area Drug and Alcohol Coordination Teams.
- NIHE Homelessness Strategy Forum.
- NIHE Regional Homelessness group.
- NIHE Client Reference Group.
- Jointly Commissioned Services Group led by the Western Trust and NIHE.
- Derry and Strabane Council Task Force on Temporary accommodation.
- Causeway Local Area Action Group led by NIHE.
- Western Trust Joint Commissioning Services Group.
- PHA (Public Health Agency) Joint Consortium.

Through these partnerships staff members continue to have input into advocating and influencing policy and practice as well as ensuring quality service delivery.

First Housing Aid & Support services continues to comply with compulsory registration for all relevant staff with the Northern Ireland Social Care Council.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

Significant Factors

First Housing Aid & Support Services remains steadfast in its mission to maintain and develop essential services for those in need. Despite reduction in Covid-19 infections, we remain vigilant, ensuring the safety and well-being of our service users and staff.

Undoubtedly, this year we have faced many difficulties. An economic climate marked by inflation and rising energy costs presented significant challenges. Collaboration among statutory agencies has been key in enabling us to provide comprehensive support. We welcome the intent from Department of Communities to progress towards multi-year budgets.

Progress and Collaboration

We have witnessed inspiring examples of progress and collaboration. Partnerships with local organisations have bolstered our efforts, and community support has been instrumental in navigating these trying times.

Staff Development

The complex needs of our service users demand that we remain committed to continuous staff development. This year, we will enhance our training programs to equip our team with the skills necessary to provide exceptional housing-related support.

Conclusion

As we look to the future, we are encouraged by the strength and adaptability demonstrated by our organisation. We are dedicated to exploring all opportunities to respond effectively and remain committed to the betterment of our service users' lives.

Support from our Partners

We are indebted to The Housing Executive, the Western Trust, the Public Health Agency, the Oak Foundation, the Department of Health and other voluntary partners in the community for their continued support.

Financial review

The Statement of Financial Activities (SOFA) shows gross income from all sources and the split of activity between restricted and unrestricted funds.

Incoming Resources

First Housing enjoys long standing relationships with several key funders, in the main the Northern Ireland Housing Executive Supporting People Programme and the Western Health & Social Care Trust. Our services are funded either by contract agreements, grant aid funding, or service level agreements. Initial funding is awarded after a competitive tender process. Assuming the services successfully operate within agreed parameters, Contract agreements are renewed on a yearly basis with Service Level agreements generally running for three-year cycles. We are extremely proud of these long-term associations and work tirelessly to attain the quality standards required by these core funding bodies.

Additionally, we have received support from the NIHE Project Improvement Fund our Floating Support Enniskillen service. We have also commenced our new project with funding from the Oak Foundation aimed at proving advice and homelessness prevention. This project began in January 2024 and will continue for three years. Funding was also secured from Department of Health to allow employees to enhance their training and complete Level 5 certifications.

In March 2024, Supporting People announced a non-recurring payment would be made in the amount of approximately 4.25% of 2023/2024 funding.. WHSCT (Western Health & Social Care Trust) also announced uplifts of 0.8% and 0.49% which was to be backdated to April 2023. Both the non-recurrent payment and uplifts were extremely welcomed and provided much needed reassurance in our services.

Total income for the year was £5,562,321 of which approximately 99% was generated from charitable activities including receipt of grant aid funding. The balance of income was generated from donations and legacies received and other income. Total expenditure by the charity was £5,227,823, all of which was expended on direct charitable activities. The balance on unrestricted funds and restricted funds at the period end was £646,995 and £663,291 respectively.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

Reserves Policy

The Trustees consider it prudent to hold monies in reserve in the event that unforeseen circumstances should lead to financial difficulties which might put the future of the aims and objectives of the charity in doubt.

Free reserves are defined by the Trustees as unrestricted income funds freely available for use as the charity so determines and thereby excludes any funds committed, invested in tangible fixed assets held by the charity and restricted or designated funds.

The Trustees have established a formal policy which stipulates that free reserves be maintained at a level based on the costs required to cease the charity's activities in an orderly fashion in the event that a significant drop of funding does not allow the continuation of services. At the reporting date, the Trustees have calculated the level of reserves required in such a scenario to be in the region of £600,000. Free reserves as at 31st March 2024 are £608,537. The Trustees continue to strive to build a general level of reserves in accordance with their policy.

Risk Management

The Trustees, in conjunction with the senior management team, are aware of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised through the procedures for authorisation of all transactions and projects. Procedures are periodically reviewed to ensure that they continue to meet the needs of the group. Procedures are in place to ensure compliance with applicable laws and regulations and are reviewed periodically to ensure that they meet the needs of the charity.

Plans for future periods

- Continue to provide high quality supported accommodation with housing related support to people who are homeless across Northern Ireland. This will involve working closely with our current funding bodies to ensure financial sustainability.
- Continue to develop partnerships and working protocols with relevant agencies and organisations across the voluntary, community and statutory sectors.
- Continue to build future financial sustainability for our SmartMove Private Rented Sector Accommodation
- Further develop the quality and effectiveness of our alcohol and addiction services.
- Further develop the quality and effectiveness of our Floating Support Service.
- Ensure compliance with compulsory registration requirements of the Northern Ireland Social Care Council on an annual basis.
- Focus on initiatives to address isolation amongst young people. Due to the success of programmes currently running in Jefferson Court and throughout the Dispersed Outreach Programme, we will continue to build on the provision of diversionary activities that provide valuable life skills, build confidence, self-esteem, and motivation amongst our young people.
- Continue with our commitment to Equal Opportunities.
- Review, revise and update our information and publicity materials for the organisation. We will review, revise, and update our company website.
- Ensure quality standards are maintained across our projects and services in line with best practice and regulatory requirements.
- Focus on continued service user involvement.
- Continue with the development of our new housing advice service from bases in Enniskillen, Omagh, Limavady, Derry City, Belfast/Antrim, and Armagh/Lurgan covering a wide range of housing and housing related issues to 4,500 clients annually.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

Operational Changes

Some of the changes introduced during the pandemic increased our overall efficiency and have been retained for that reason alone. These include working from home for some staff, particularly the Floating Support staff, the use of laptops and smartphones rather than desktops and landlines and making better use of video conferences to reduce the amount of time we spend travelling to and from meetings.

The challenging environment in which we delivered services during the Pandemic demonstrated the importance of good employee relations, a highly experienced and dedicated staff team and our commitment to training and development. All will be maintained in the future.

We actively encourage service user involvement to shape the delivery of our services. The development of user groups in certain projects, in which clients who have benefited from our services continue to meet to provide support for each other, is another welcome new development we plan to continue.

Structure, governance and management

Governing Document

First Housing Aid and Support Services is a company limited by guarantee and does not have a shared capital. A memorandum and Articles of Association govern it and the liability of each member is limited to an amount not exceeding £1.

The Trustees have ultimate legal and financial responsibility for the affairs of First Housing, although the management of the organisation has generally been delegated to staff, through the Chief Officer.

The Trustees of the company, all of whom have been Trustees for a full year unless otherwise stated, are listed on the first page of this document.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Phil Mahon (Chairperson)
Stephen Connolly
Patrick Gray
Deborah Lamberton
Lucy Campfield
Sharon Williams
Gerry Burns

Method of Appointment of Trustees

The Board of Trustees manages the process of recruitment and appointment of Trustees, and may admit to membership any person interested in promoting the objects (primary purpose) of the company.

Governance Review

The Trustees remain satisfied that First Housing Aid & Support Services is compliant with good governance practices in line with the requirements of the Charity Commission of Northern Ireland.

Organisational Structure

Chief Officer	Mr. Kevin Wright
Senior Management Team	
Director of Operations	Mrs Eileen Best
Head of Finance	Mrs. Gemma Mc Whirter
Head of HR & Training	Mrs Sinead Mc Fadden
Head of Floating Support & Resettlement	Mrs Lorraine Lambert

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

FOR THE YEAR ENDED 31 MARCH 2024

The Board of Trustees has overall legal responsibility for the charity. The Senior Management Team provides a 6 weekly report to the Board in writing and every Board is attended by the Chief Officer, the Director of Operations, the Head of Finance and the Head of Human Resources. Each Project/Service has a Manager/ Co-ordinator and a Deputy Manager, where appropriate. There are robust reporting structures in place throughout the organisation.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of First Housing Aid & Support Services Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

Auditor

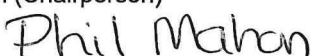
In accordance with the company's articles, a resolution proposing that Moore (NI) LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Phil Mahon (Chairperson)

Trustee 

20 December 2024

First Housing Aid & Support Services

Northern Ireland - Charity number 105748

Annual return

FIRST HOUSING AID & SUPPORT SERVICES LTD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF FIRST HOUSING AID & SUPPORT SERVICES LTD

Opinion

We have audited the financial statements of First Housing Aid & Support Services Ltd (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

FIRST HOUSING AID & SUPPORT SERVICES LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF FIRST HOUSING AID & SUPPORT SERVICES LTD

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Based on our understanding of the charitable company and its operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Charity SORP and the Companies Act 2006).

FIRST HOUSING AID & SUPPORT SERVICES LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF FIRST HOUSING AID & SUPPORT SERVICES LTD

The charitable company is also subject to other laws and regulations including employment law, regulations in relation to the company's charitable status and activities involving the receipt of funds which use is restricted by terms set out by the donor. Non-compliance in respect of any of these matters may have a material effect on the financial statements. Our required procedures in this area are limited to enquiry of Trustees and other management, and inspection of any regulatory or legal correspondence. These limited procedures did not identify any actual or suspected non-compliance.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment, we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.
- Auditing the risk of use of charity funds outside of restrictions imposed by the donor by review of funding letters of offer to identify restrictions, and review of funding claims prepared by management to check compliance with restrictions.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

FIRST HOUSING AID & SUPPORT SERVICES LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF FIRST HOUSING AID & SUPPORT SERVICES LTD

John Love (Senior Statutory Auditor)
for and on behalf of Moore (NI) LLP

20 December 2024

Chartered Accountants
Statutory Auditor

21/23 Clarendon Street
Derry/Londonderry
BT48 7EP

Accounts

FIRST HOUSING AID & SUPPORT SERVICES LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	3	29,992	15,167	45,159	109,902
Charitable activities	4	1,422,534	3,697,622	5,120,156	4,545,748
Total income		1,452,526	3,712,789	5,165,315	4,655,650
Expenditure on:					
Charitable activities	5	1,428,173	3,641,483	5,069,656	4,672,568
Net incoming/(outgoing) resources before transfers		24,353	71,306	95,659	(16,918)
Gross transfers between funds	17	222,668	(222,668)	-	-
Net income/(expenditure) for the year/ Net movement in funds		247,021	(151,362)	95,659	(16,918)
Fund balances at 1 April 2022		210,811	782,804	993,615	1,010,533
Fund balances at 31 March 2023		457,832	631,442	1,089,274	993,615

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
Income from:				
Donations and legacies	3	20,364	89,538	109,902
Charitable activities	4	1,067,166	3,478,582	4,545,748
Total income		1,087,530	3,568,120	4,655,650
Expenditure on:				
Charitable activities	5	1,277,621	3,394,947	4,672,568
Net incoming/(outgoing) resources before transfers		(190,091)	173,173	(16,918)
Gross transfers between funds		171,406	(171,406)	-
Net income/(expenditure) for the year/ Net movement in funds		(18,685)	1,767	(16,918)
Fund balances at 1 April 2021		229,496	781,037	1,010,533
Fund balances at 31 March 2022		210,811	782,804	993,615

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIRST HOUSING AID & SUPPORT SERVICES LTD

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		101,687		137,513
Current assets					
Debtors	12	181,261		175,057	
Cash at bank and in hand		949,262		880,909	
		1,130,523		1,055,966	
Creditors: amounts falling due within one year	13	(142,936)		(199,864)	
Net current assets			987,587		856,102
Total assets less current liabilities			1,089,274		993,615
Income funds					
Restricted funds	15	631,442		782,804	
Unrestricted funds		457,832		210,811	
		1,089,274		993,615	

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

The financial statements were approved by the Trustees on 9 November 2023

Phil Mahon (Chairperson)

Trustee *Phil Mahon*

Stephen Connolly

Trustee *Stephen Connolly*

Company Registration No. NI031975

FIRST HOUSING AID & SUPPORT SERVICES LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	21		84,620		59,113
Investing activities					
Purchase of tangible fixed assets		(16,267)		(76,425)	
Net cash used in investing activities			(16,267)		(76,425)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			68,353		(17,312)
Cash and cash equivalents at beginning of year			880,909		898,221
Cash and cash equivalents at end of year			949,262		880,909

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

First Housing Aid & Support Services Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 23 Bishop Street, Derry~Londonderry, BT48 6PR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of services undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The bases on which support costs have been allocated are set out in note 6.

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

Accommodation furniture and equipment	20% straight line p.a.
Office equipment	20% straight line p.a.
Motor vehicles	20% straight line p.a.

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

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The company is a charity and is recognised as such by HM Revenue & Customs under the charity tax reference XR19886. As a result, there is no liability to taxation on any of its income.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	<u>29,992</u>	<u>15,167</u>	<u>45,159</u>	<u>20,364</u>	<u>89,538</u>	<u>109,902</u>
Donations and gifts						
HMRC CJRS	-	-	-	-	2,829	2,829
Department of Health - Special Recognition Award	-	15,167	15,167	-	86,709	86,709
Other	<u>29,992</u>	<u>-</u>	<u>29,992</u>	<u>20,364</u>	<u>-</u>	<u>20,364</u>
	<u>29,992</u>	<u>15,167</u>	<u>45,159</u>	<u>20,364</u>	<u>89,538</u>	<u>109,902</u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023 £	2022 £
Landlord management fee income	74,869	76,838
Hostel service income	52,908	57,124
Grant funding	3,682,122	3,487,517
Rent receivable	1,273,564	903,569
Other income	36,693	20,700
	<u>5,120,156</u>	<u>4,545,748</u>
Analysis by fund		
Unrestricted funds	1,422,534	1,067,166
Restricted funds	3,697,622	3,478,582
	<u>5,120,156</u>	<u>4,545,748</u>
Performance related grants		
NIHE Supporting People	2,868,362	2,660,902
NIHE Dispersed Outreach Programme	210,500	209,132
WHST	442,760	427,446
Oak Foundation	94,293	112,410
Public Health Agency - De Paul	23,203	21,000
NIHE Sustaining Tenancies	15,659	-
NIHE Homeless Prevention Funding	27,345	56,627
Other	-	-
	<u>3,682,122</u>	<u>3,487,517</u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	2023 £	2022 £
Staff costs	3,450,333	3,117,715
Depreciation and impairment	52,093	58,539
Accommodation rent and rates	613,525	610,798
Accommodation heat, light and power	126,788	80,214
Travelling and subsistence	51,559	28,297
Premises security	49,490	44,275
Maintenance costs	41,414	39,852
Food budget	21,233	21,165
Accommodation purchases	10,907	8,059
Programme costs	14,923	51,532
IT support	8,297	9,208
Printing, postage and stationery	2,403	8,665
Staff training	3,249	2,054
Telephone	26,923	32,991
Advertising and recruitment	3,718	4,404
Other costs	39,701	26,123
	<u>4,516,556</u>	<u>4,143,891</u>
Share of support costs (see note 6)	526,185	496,817
Share of governance costs (see note 6)	26,915	31,860
	<u>5,069,656</u>	<u>4,672,568</u>
Analysis by fund		
Unrestricted funds	1,428,173	1,277,621
Restricted funds	3,641,483	3,394,947
	<u>5,069,656</u>	<u>4,672,568</u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	396,675	-	396,675	366,806	-	366,806
Other support staff costs	8,915	-	8,915	13,345	-	13,345
Central premises costs	75,662	-	75,662	65,828	-	65,828
Central office costs	8,502	-	8,502	9,609	-	9,609
IT support	28,322	-	28,322	33,601	-	33,601
Bank charges	2,996	-	2,996	3,692	-	3,692
Other costs	5,113	-	5,113	3,936	-	3,936
Audit fees	-	7,800	7,800	-	7,200	7,200
Legal and professional	-	19,115	19,115	-	24,660	24,660
	<u>526,185</u>	<u>26,915</u>	<u>553,100</u>	<u>496,817</u>	<u>31,860</u>	<u>528,677</u>
Analysed between						
Charitable activities	<u>526,185</u>	<u>26,915</u>	<u>553,100</u>	<u>496,817</u>	<u>31,860</u>	<u>528,677</u>

7 Net movement in funds

	2023	2022
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	7,800	7,200
Depreciation of owned tangible fixed assets	<u>52,093</u>	<u>58,539</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, reimbursement of expenses or any other benefits from the charity during the year.

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	176	169

Employment costs

	2023 £	2022 £
Wages and salaries	3,465,245	3,111,093
Social security costs	318,508	262,804
Other pension costs	63,255	110,624
	<u>3,847,008</u>	<u>3,484,521</u>

There were no employees with emoluments in excess of £60,000.

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

	2023 Number	2022 Number
£60,001 to £70,000	1	-

10 Taxation

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

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Accommodation furniture and equipment	Office equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	1,230,707	438,521	15,850	1,685,078
Additions	15,564	703	-	16,267
At 31 March 2023	1,246,271	439,224	15,850	1,701,345
Depreciation and impairment				
At 1 April 2022	1,203,704	331,181	12,680	1,547,565
Depreciation charged in the year	13,105	35,818	3,170	52,093
At 31 March 2023	1,216,809	366,999	15,850	1,599,658
Carrying amount				
At 31 March 2023	29,462	72,225	-	101,687
At 31 March 2022	27,003	107,340	3,170	137,513

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	145,168	145,542
Other debtors	317	317
Prepayments	35,776	29,198
	181,261	175,057

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	62,458	70,974
Trade creditors	52,474	33,669
Accruals	28,004	95,221
	142,936	199,864

14 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £63,255 (2022 - £110,624).

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

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

	Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £			
NIHE Supporting People	382,088	2,660,902	(2,591,545)	-	-	451,445	2,868,362	(2,839,417)	(110,985)	-	369,405
NIHE Supporting People - non recurrent	97	-	-	-	-	(97)	-	-	-	-	(97)
WHSC	15,394	448,146	(323,649)	(99,109)	(99,109)	40,782	470,791	(399,743)	(111,683)	-	147
WHSC capital grants	61,624	-	-	(61,624)	(61,624)	-	-	-	-	-	-
WHSC COVID 19 YPNP Diversionsary	74,110	-	-	-	-	74,110	-	-	-	-	-
Oak Foundation	83,671	112,410	(105,764)	-	-	90,317	94,294	(123,775)	-	-	74,110
NIHE New Service 55 One Off	128	-	-	-	-	(128)	-	-	-	-	60,836
Big Lottery WIO	70,787	-	(60,114)	(10,673)	(10,673)	-	-	-	-	-	(128)
DHSSPS	1,769	-	-	-	-	1,769	-	-	-	-	-
Public Health Agency - De Paul	18,225	21,000	(18,040)	-	-	21,185	23,702	(20,084)	-	-	1,769
NIHE Dispersed Outreach Programme	-	209,132	(178,333)	23,315	23,315	54,114	210,500	(217,808)	-	-	24,803
NIHE Tipping Point	2,783	26,993	(27,964)	-	-	1,812	14,319	(14,347)	-	-	46,806
NIHE Sustaining Tenancies	-	-	-	-	-	-	15,655	(11,518)	-	-	1,784
NIHE - non recurrent Dillon Court funding	63,120	-	-	-	-	63,120	-	-	-	-	4,137
NIHE - New Service 55+	(15,625)	-	-	-	-	(15,625)	-	-	-	-	63,120
Other	23,316	89,537	(89,538)	(23,315)	(23,315)	-	15,166	(14,791)	-	-	(15,625)
											375
	781,037	3,568,120	(3,394,947)	(171,406)	(171,406)	782,804	3,712,789	(3,641,483)	(222,668)	-	631,442

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

Nature of restricted funds

NIHE Supporting People

NIHE funding under the Supporting People programme for provision of services supporting the charity's aim of the eradication of homelessness.

WHST

Funding of Jointly Commissioned Services with Accommodation Services.

WHST capital grants

Funding for refurbishment work at Jefferson Court and Francis St, Young Persons projects accommodation.

WHST COVID 19 YP

Emergency funding from WHST for Jefferson Court and Francis St provided to alleviate staffing pressures arising from Covid -19.

Oak Foundation

3 year grant award for the project Self-sustaining Smartmove, the primary aim of which is to recruit and maintain enough fee-paying landlords to move towards making SmartMove financially self-sustaining whilst providing good quality housing for tenants.

Big Lottery Way to Go

Big lottery funding, awarded under the Impact of Alcohol Programme for "Way to Go" project.

Big Lottery # WIO

Funding by the Big Lottery under the 'Empowering Young People ' programme First Housing's # WorkItOut project is supporting young people aged 16-25 including those from a care background who are homeless or at risk of becoming homeless in the Derry and Strabane area. We have received a £443,920 grant over three years to help our young people get involved in education, work or training, improve their health and well-being, and their relationships with others. The group is working with Business in the Community which will provide a mentor for each young person on their journey to employment, training or education.

(Continued)

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

(Continued)

DHSSPS

Training support funding for the Voluntary Sector.

Victoria Homes Trust

Funding for the installation of computer equipment for communal area in Francis St Young Persons project.

ESB

ESB Ireland - Energy for Generations Fund - the provision of an informal training space within Jefferson Court Young Parents project.

Public Health Agency - De Paul

Funding for the provision of one Harm Reduction Worker (26 hrs per week).

Santander

Santander Foundation Grant Award for the provision of Outdoor Play Equipment at Shepherds View Young Parents project.

NIHE HPF Funding

Homeless Prevention Funding 19/20 funded three projects in the year - Tipping Point, Connect 2019 and Startright.

NIHE PIF Funding

Funding received to help complete Wi-Fi installation and improved CCTV in some of the accommodation projects.

Pathways Fund Early Years

DE Funding from The Early Years organisation under The Pathway Fund for the provision of creche services at Shepherds View Young Parents project.

NIHE - Non recurrent (Dillon Court)

Capital and Change management funding to help process a smooth takeover of Dillon Court and TUPE of existing staff

NIHE - New service 55+

Funding for a new Floating Support Service for Derry, Limavady and Strabane working with clients who are 55+.

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	47,391	54,296	101,687	34,378	103,135	137,513
Current assets/(liabilities)	410,441	577,146	987,587	176,433	679,669	856,102
	<u>457,832</u>	<u>631,442</u>	<u>1,089,274</u>	<u>210,811</u>	<u>782,804</u>	<u>993,615</u>

17 Transfers between funds

During the year there have been net transfers between funds in the amount of £222,668 from restricted funds to unrestricted funds made up as follows:

- £111,683 representing funding received for beds within Housing Benefit projects. Funding has been released from restricted funds to unrestricted funds to match against the associated expenditure.
- £110,985 representing release from Supporting People funding in respect of Covid related costs.

18 Financial commitments, guarantees and contingent liabilities

Certain grants received and receivable may become repayable to the funder if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies it may not be possible to quantify the potential financial effect or give an indication of the timing as to the liabilities that may arise.

19 Funds received as agent

First Housing Aid and Support Services (FHASS) acts as an agent on behalf of tenants living in accommodation applying for emergency loans, assisting with the application process and facilitating the receipt of funds from the grant awarding body and subsequent issue to the applicant. First Housing continues to value the strong relationships fostered with all grant awarding bodies and is grateful for the support afforded to their clients in respect of these emergency grants.

During the year, the charity received incoming resources amounting to £21,870 from St. Martin in the Fields, £2,500 from the Glasspool Charity, £1,650 from Family Action, and £800 from the Margaret Fund. All amounts were paid out to tenants during the year.

These amounts have not been reflected in the financial statements for the year in accordance with the treatment recommended by the Statement of Recommended Practice "Accounting and Reporting by Charities".

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>299,940</u>	<u>267,241</u>

FIRST HOUSING AID & SUPPORT SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20	Related party transactions	(Continued)	
	Other related party transactions		
	There were no other related party transactions during the year.		
21	Cash generated from operations	2023	2022
		£	£
	Surplus/(deficit) for the year	95,659	(16,918)
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	52,093	58,539
	Movements in working capital:		
	(Increase) in debtors	(6,204)	(69,341)
	(Decrease)/increase in creditors	(56,928)	86,833
	Cash generated from operations	84,620	59,113
22	Analysis of changes in net funds		
	The charity had no debt during the year.		

First Housing Aid & Support Services

Northern Ireland - Charity number 105748

Annual report

FIRST HOUSING AID & SUPPORT SERVICES LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

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

Objectives and activities

First Housing Aid and Support Services (FHASS) is a voluntary sector non-profit making organisation in operation since 1989 (formerly known as Foyle Homeless Action and Advice Service), which provides professional advice on housing in Northern Ireland and solutions to people who find themselves in housing difficulties.

First Housing is committed to providing and developing services that offer a meaningful response to the needs of all homeless people. It is our commitment to ensure that a decent home is within the reach of every family and single person. First Housing continues to play a key role in the much-needed provision of support and accommodation to people in severe housing difficulty throughout Northern Ireland.

First Housing believes that everyone has a fundamental right to a home that is safe, secure and affordable. First Housing responds to the needs of homeless people through initiatives focused towards providing quality accommodation and support. These services are based on preventing individuals and families from becoming homeless in the first place, and the provision of accommodation and support to help ensure individuals achieve the skills they need for them to live independently.

Primary Purpose

First Housing was established for the relief of poverty and sickness and the advancement of education, and to establish or promote the establishment within the area of Northern Ireland ('the area of benefit') of a specialist advice service providing information and support for homeless/vulnerable people.

Our **mission** is to respond effectively to the social needs of the community through the provision of high quality temporary accommodation, education and specialist services.

Our **values** are:

Integrity - We are ethical, honest and transparent in our decisions and actions.

Respect - We honour all people, acknowledge differences and always uphold dignity.

Hope - We are inspired by the possibilities for all people to find their strengths and take control of their life choices.

Compassion - We genuinely care for others.

Courage - We are willing to face challenges and be creative and imaginative in finding solutions.

Excellence - We strive to achieve excellence across all our programmes and services.

Our charitable activities are conducted through four main services. Our **Addiction Services** provides accommodation, floating support and specialist outreach services. Our **Floating Support and Resettlement Service** provides support for families, young people and those living independently who may experience difficulties with mental health. Our **Accommodation Services** supports families and young people whilst in temporary accommodation and **Smart Move** provides private rented sector accommodation and tenancy support.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

Primary Objectives for the Year 2022/23

- Continue to provide high quality supported accommodation with housing related support to people who are homeless across Northern Ireland. We will also ensure quality standards are in place across our projects and services in line with best practice and regulatory requirements.
- Secure funding to continue with refurbishment at Ardmoulin, Jefferson Court and Dillon Court accommodation projects.
- Work to further develop partnerships and working protocols with relevant agencies and organisations across the voluntary, community and statutory sectors.
- Continue to seek long term financial sustainability for our SmartMove Private Rented Sector Accommodation.
- Work to improve the quality and effectiveness of our Floating Support Service and consult with the Housing Executive and Supporting People to deliver models that suit the needs of our users.
- Ensure compliance with compulsory registration requirements of the Northern Ireland Social Care Council on an annual basis and continue with our commitment to Equal Opportunities.

Our long-term commitment is to provide quality services that offer value for money and choice to our service users. We will continue to evaluate our services in conjunction with our service users, offering them a voice and choice as to how services can meet their needs. We will also continue to work towards our strategic goals of **championing early intervention, tackling rough sleeping, supporting young people, promoting the private rented sector and improving the well-being of vulnerable people.**

Public Benefit

The Trustees have considered the Charity legislation which sets out the requirements for charities to demonstrate the aims and activities are for public benefit. The Trustees confirm that they have had regard to the Charity Commission NI guidance on public benefit.

The direct benefits flowing from our purposes include reduced levels of homelessness and reduced risk of becoming homeless for people that use our services. First Housing responds to the needs of people that are homeless, or at risk of becoming homeless, through initiatives focused towards providing quality accommodation and support. The benefits to society include an increase in independent living within communities as individuals acquire the skills they need to do so. This is in line with the Strategic Direction of the new Strategy "Ending Homelessness Together 2022-2027".

Main services provided to further the charity's purposes for public benefit

- Temporary accommodation and specialised housing projects for single person households and families who are homeless.
- Supported housing in the community for people living with mental health issues.
- Specialist accommodation projects for young people leaving care, young parents and people suffering alcohol abuse who are sleeping rough.
- Family Visitor Service in partnership with Western Trust to deliver vital services to Young Parents, especially those whose Children have links to the Trust.
- Deliver accommodation with support for clients waiting permanent public sector housing. Our focus is on safety and security and our temporary accommodation projects are staffed 24/7
- Resettlement and floating support services for young people, families and people with mental health difficulties living in the community.
- Private sector housing and 'Smart Move' Private Sector Access Schemes for people requiring immediate and permanent housing, inclusive of those excluded through legislative frameworks namely The Homeless Persons Order (NI) 1988 amended 2003
- Mediation and tenancy support services for tenants living in the private rented sector.
- Property management and landlord support services.
- Night Support Services and outreach support to rough sleepers and people with chronic alcohol issues in need of help and support.
- Services to provide young people that are homeless helping to target barriers to education, training, and employment.
- Support to those residing in Bed and Breakfast and other dispersed temporary accommodation where no other support is available.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

FOR THE YEAR ENDED 31 MARCH 2023

These services are provided across Northern Ireland by approximately 128 staff members. To measure public benefit, we use a bespoke database system (PSOCC) that allows us to record the individual needs of our service users, the support provided and the outcomes that have been achieved. Our overall ethos is one of prevention and help and support to enable individuals to move successfully into their community of choice and avoid re-occurring homelessness.

Volunteers

As an organisation First Housing have valued the contribution made to our services by very dedicated volunteers which in turn enables us to add value to the work we do.

- 2 Volunteers in on an outdoor capacity to help with gardening and grounds maintenance, for a total of 156 hours (Dillon Court),
- 1 Health and Social Care Student Placement for approximately 100 hours (Dillon Court)
- 1 Social Work Placement for a period of 4 months (Shepherd's View)
- 1 Health and Social Care Placement for a period of 6 months (Ramona House)

Achievements and performance

Front-Line Delivery

- *Continue to provide high quality supported accommodation with housing related support to people who are homeless across Northern Ireland.*
- *Work to improve the quality and effectiveness of our Floating Support Service and consult with the Housing Executive and Supporting People to deliver models that suit the needs of our users.*

Throughout the year First Housing continued to provide high quality supported accommodation with housing related support to homeless people across Northern Ireland. We responded to the needs of 5273 individuals in crisis requiring either accommodation, floating support or advice and guidance. We are continuing to experience difficulties moving through our accommodation services. In the main this is due to complexity of need and the fact there is less available move on accommodation at present. Our service continues to support individuals with very complex needs related to benefit changes, mental ill health, and serious addiction issues. As a result of this we have found it necessary to increase the duration of support to people in crisis.

Within our supported accommodation units, we provided accommodation to 574 individuals and families. This allows us to work in partnership with the NIHE (Northern Ireland Housing Executive) to fulfil their statutory duty under The Homeless Persons (NI) Order 1988, as amended 2003.

We have eight accommodation projects:

- Three, based in Belfast, Derry City and Strabane, working with families with a particular focus on children who have been in, or are at risk of being taken into care.
- Two, based in Derry City and Omagh, working with people with drug and alcohol issues; the Derry City Project also has emergency beds and is closely linked to a street outreach service trying to ensure that no one is sleeping out.
- Two based in Derry City working with young people who have high support needs, again quite a number of these have recently left the care system.
- And one that provides a mix of permanent and temporary accommodation also in Strabane. In all, we have 145 units in management.

We have a variety of Floating Support Services based in Belfast, Derry/Londonderry, Strabane, Omagh, Enniskillen and Limavady. All our Floating Support Services are working over and above their capacity due to a marked increase in referrals. Floating Support Families (including support for those in dispersed accommodation) currently provide support to 299 families at any one time. In the last year, 1,873 families have received support from the service.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

The Youth Accommodation Support Service has a capacity to support 81 young people at any given time. In the last year, the total number supported was 308.

The service for Older People has a capacity of 80 individuals and has dealt with 275 individuals in the past year.

The Floating Support Harm Reduction Team has a capacity of 8 individuals and has dealt with 29 individuals in the past year.

The B&B Floating Support/Complex Needs team has a capacity of 90 and has dealt with 186 cases in the past year.

The Mental Health Resettlement Service is currently in the process of a reconfiguration in consultation with Supporting People and the Trust to expand services to the community. This proposal will offer a hybrid service of Accommodation with support and resettlement support within the community aimed at prevention of homelessness and sustainability of accommodation. The new model would allow more capacity increasing from 18 at present to 30 service users.

The Floating Support Families have been able to deal with the majority of their cases within 2 to 6 months over the past year while the rest of the Floating Support services tend to be working with individuals for longer periods due to the complexity of cases. In some cases, support will be provided for up to 2 years.

There has been an increase in referrals for all services since 2019. There are varying reasons for this. The impact of the Pandemic, the recession, inflation and increasing interest rates, deteriorating mental and physical health within the community, and the pressures in the area of housing and homelessness have all contributed.

Each year 19,000 households present as homeless, requiring a response to their housing need. The statutory homeless acceptance rate is high compared to other areas on the mainland. In 2022 the total number of applicants to the NIHE on the waiting list for social housing was 44,426. Of this number 31,407 were deemed to be in 'housing stress'. This means they had 30 or more points under the social housing selection scheme.

- *Further develop partnerships and working protocols with relevant agencies and organisations across the voluntary, community and statutory sectors.*

First Housing continues to work in partnership under the Public Health Agenda with 2 agencies, Arc and De Paul, to deliver low threshold services to people in the community who are impacted by Alcohol and who have acute and complex needs. Our Harm Reduction Service continues to meet people "where they are at" to help them to reduce the harms associated with addiction.

Our staff are active members of the local area Drug and Alcohol Coordination Teams. First Housing is also represented on NIHE Homelessness Strategy Forum, NIHE Client Reference Group which looks at the needs of service users and service delivery and NIHE Operations Group led by Homeless Connect which lends itself to learning and achievement of good practice throughout the sector. Through these partnerships staff members continue to have a valued input into advocating and influencing policy and practice as well as ensuring quality service delivery.

- *Seek long term financial sustainability for our Smart Move Private Rented Sector Accommodation*

SmartMove had a total of 294 tenancies during the period 2019-2020. The existing stock of properties and new ones being added allow us to create an additional 60-70 tenancies each year.

We are grateful to the Oak Foundation for their continued support which has allowed us to move closer to a position in which this project is self-sustaining.

We were also delighted to win another award in 2023 from the Chartered Institute for Housing (CIH) Award for Excellence in the Private Rented Sector to add to the award we won in 2022.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

- *Ensure compliance with compulsory registration requirements of the Northern Ireland Social Care Council*

We continue to comply with compulsory registration for all relevant staff with the Northern Ireland Social Care Council.

Significant Factors

We continue to concentrate on maintaining and developing our services. While the worst of the Covid-19 Pandemic is over; experts say, that in terms of the known strains of the virus, we can expect 'bad years' of Covid infections and, on average, everyone who has experience of the virus will catch it repeatedly every four or five years.

The continuing appearance of new strains of the virus suggest that we will need to stay on our guard for the foreseeable future and there is still a very real concern that it is exceedingly difficult to predict what may happen in the future.

Over the past few years, we have had to work very quickly to adapt to the changing circumstances to continue to meet the needs of our service users. Our staff and board of trustees have shown considerable flexibility and embraced modern technologies and ways of working in exceedingly difficult circumstances. We will continue to maintain a state of readiness and explore all opportunities to be as effective as possible with our response.

With the continuing pressures of inflation and energy costs predicted to continue for some time to come, we are facing many challenges. Our service users are facing many adversities - not only homelessness, but poverty, increase in mental ill health and addictions. This makes it more important than ever that Statutory agencies collaborate more on service delivery.

Our staff are now facing increasing complexity of need which they have not been skilled to deal with given our remit is housing related support. We will focus on our commitment to staff training this year to enhance their competency and skills to support and address the complex needs of those who need our help.

Support from our Partners

We are indebted to The Housing Executive, the Western Trust, the Public Health Agency, the Big Lottery, and other voluntary partners in the community for their continued support. During the pandemic, they worked with the sector to put in place an extensive range of measures to mitigate immediate social, economic and well-being effects of the virus. A Strategic Operational Group was set up to meet regularly with the Sector which included The Housing Executive, Supporting People, and all Supported Housing Operational leads. This group, led by Housing Connect, meant we were flexible and agile in addressing needs as they emerged. The group will continue to meet in 2023/24 as necessary.

Operational group meetings regularly addressed the numerous and compounding factors affecting our homeless community. Our service users faced unique challenges that affected their susceptibility to Covid-19 and are still overcoming legacy issues.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The Statement of Financial Activities (SOFA) shows gross income from all sources and the split of activity between restricted and unrestricted funds.

Incoming Resources

First Housing enjoys long standing relationships with several key funders, in the main the Northern Ireland Housing Executive Supporting People Programme and the Western Health & Social Care Trust. Our services are funded either by contract agreements, grant aid funding, or service level agreements. Initial funding is awarded after a competitive tender process. Assuming the services successfully operate within agreed parameters, Contract agreements are renewed on a yearly basis with Service Level agreements generally running for three-year cycles. We are extremely proud of these long-term associations and work tirelessly to attain the quality standards required by these core funding bodies.

Additionally, we have received support from the NIHE Project Improvement Fund our Floating Support Enniskillen service and our SmartMove service have received funding from the NIHE Homelessness Prevention Fund for each of the past three years for which we are extremely grateful.

In December 2022, Supporting People announced an inflationary Uplift of 4.6% effective from November 2021 and an additional uplift of 1.2% effective from April 2022. WHSCT (Western Health & Social Care Trust) also announced an uplift of 4.6% which was to be backdated to November 2021. Both uplifts were extremely welcomed and provided much needed reassurance in our services. In the case of the Supporting People, this was the first uplift we had received for several years, and we hope that further increases will be made in the future.

Additional to all the above the news in September 2023 we had a successful application to Oak Foundation for a new Housing and Homelessness Programme for Homelessness Prevention in Northern Ireland. This will enable us to address a great many additional clients in Northern Ireland. The project will commence in January 2024.

Total income for the year was £5,165,315 of which approximately 98% was generated from charitable activities including receipt of grant aid funding. The balance of income was generated from donations and legacies received and other income, which includes £15,167 received in respect of Special Recognition Award from the Department of Health regarding services provided during COVID. Total expenditure by the charity was £5,069,656, all of which was expended on direct charitable activities. The balance on unrestricted funds and restricted funds at the period end was £457,832 and £631,442 respectively.

Reserves Policy

The Trustees consider it prudent to hold monies in reserve in the event that unforeseen circumstances should lead to financial difficulties which might put the future of the aims and objectives of the charity in doubt.

Free reserves are defined by the Trustees as unrestricted income funds freely available for use as the charity so determines and thereby excludes any funds committed, invested in tangible fixed assets held by the charity and restricted or designated funds.

The Trustees have established a formal policy which stipulates that free reserves be maintained at a level based on the costs required to cease the charity's activities in an orderly fashion in the event that a significant drop of funding does not allow the continuation of services. At the reporting date, the Trustees have calculated the level of reserves required in such a scenario to be in the region of £600,000. Free reserves as at 31st March 2023 are £410,441. The Trustees continue to strive to build a general level of reserves in accordance with their policy.

Risk Management

The Trustees, in conjunction with the senior management team, are aware of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised through the procedures for authorisation of all transactions and projects. Procedures are periodically reviewed to ensure that they continue to meet the needs of the group. Procedures are in place to ensure compliance with applicable laws and regulations and are reviewed periodically to ensure that they meet the needs of the charity.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

Plans for future periods

- Continue to provide high quality supported accommodation with housing related support to people who are homeless across Northern Ireland. This will involve working closely with our current funding bodies to ensure financial sustainability.
- Continue to develop partnerships and working protocols with relevant agencies and organisations across the voluntary, community and statutory sectors.
- Continue to build future financial sustainability for our SmartMove Private Rented Sector Accommodation
- Further develop the quality and effectiveness of our alcohol and addiction services.
- Further develop the quality and effectiveness of our Floating Support Service.
- Ensure compliance with compulsory registration requirements of the Northern Ireland Social Care Council on an annual basis.
- Focus on initiatives to address isolation amongst young people. Due to the success of programmes currently running in Jefferson Court and throughout the Dispersed Outreach Programme, we will continue to build on the provision of diversionary activities that provide valuable life skills, build confidence, self-esteem, and motivation amongst our young people.
- Continue with our commitment to Equal Opportunities.
- Review, revise and update our information and publicity materials for the organisation. We will review, revise, and update our company website.
- Ensure quality standards are maintained across our projects and services in line with best practice and regulatory requirements.
- Focus on continued service user involvement.
- Develop a new housing advice service from bases in Enniskillen, Omagh, Limavady, Derry City, Belfast/Antrim, and Armagh/Lurgan covering a wide range of housing and housing related issues to 4,500 clients annually.

Operational Changes

The introduction of several measures designed to limit the spread of COVID-19 either continue to be maintained or could be reintroduced quickly within our Accommodation and Floating Support Services.

Some of the changes increased our overall efficiency and have been retained for that reason alone. These include working from home for some staff, particularly the Floating Support staff, the use of laptops and smartphones rather than desktops and landlines and making better use of video conferences to reduce the amount of time we spend travelling to and from meetings.

The challenging environment in which we delivered services during the Pandemic demonstrated the importance of good employee relations, a highly experienced and dedicated staff team and our commitment to training and development. All will be maintained in the future.

We actively encourage service user involvement to shape the delivery of our services. The development of user groups in certain projects, in which clients who have benefited from our services continue to meet to provide support for each other, is another welcome new development we plan to continue.

Structure, governance and management

Governing Document

First Housing Aid and Support Services is a company limited by guarantee and does not have a shared capital. A memorandum and Articles of Association govern it and the liability of each member is limited to an amount not exceeding £1.

The Trustees have ultimate legal and financial responsibility for the affairs of First Housing, although the management of the organisation has generally been delegated to staff, through the Chief Officer.

The Trustees of the company, all of whom have been Trustees for a full year unless otherwise stated, are listed on the first page of this document.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Phil Mahon (Chairperson)

Stephen Connolly

Patrick Gray

Deborah Lamberton

Liam Milligan

(Resigned 23 May 2022)

Lucy Campfield

Sharon Williams

Gerry Burns

(Appointed 4 July 2022)

Method of Appointment of Trustees

The Board of Trustees manages the process of recruitment and appointment of Trustees, and may admit to membership any person interested in promoting the objects (primary purpose) of the company.

Governance Review

The Trustees remain satisfied that First Housing Aid & Support Services is compliant with good governance practices in line with the requirements of the Charity Commission of Northern Ireland.

Organisational Structure

Chief Officer

Mr. Kevin Wright

Senior Management Team

Director of Operations

Mrs Eileen Best

Head of Finance

Mrs. Gemma Mc Whirter

Head of HR & Training

Mrs Sinead Mc Fadden

Head of Floating Support & Resettlement

Mrs Lorraine Lambert

The Board of Trustees has overall legal responsibility for the charity. The Senior Management Team provides a 6 weekly report to the Board in writing and every Board is attended by the Chief Officer, the Director of Operations, the Head of Finance and the Head of Human Resources. Each Project/Service has a Manager/ Co-ordinator and a Deputy Manager, where appropriate. There are robust reporting structures in place throughout the organisation.

FIRST HOUSING AID & SUPPORT SERVICES LTD

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

FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees, who are also the directors of First Housing Aid & Support Services Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

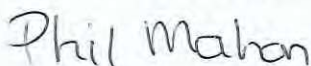
Auditor

In accordance with the company's articles, a resolution proposing that Moore (NI) LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Phil Mahon (Chairperson)
Trustee

9 November 2023

First Housing Aid & Support Services

Northern Ireland - Charity number 105748

Annual return

FIRST HOUSING AID & SUPPORT SERVICES LTD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF FIRST HOUSING AID & SUPPORT SERVICES LTD

Opinion

We have audited the financial statements of First Housing Aid & Support Services Ltd (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

FIRST HOUSING AID & SUPPORT SERVICES LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF FIRST HOUSING AID & SUPPORT SERVICES LTD

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Based on our understanding of the charitable company and its operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Charity SORP and the Companies Act 2006).

FIRST HOUSING AID & SUPPORT SERVICES LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF FIRST HOUSING AID & SUPPORT SERVICES LTD

The charitable company is also subject to other laws and regulations including employment law, regulations in relation to the company's charitable status and activities involving the receipt of funds which use is restricted by terms set out by the donor. Non-compliance in respect of any of these matters may have a material effect on the financial statements. Our required procedures in this area are limited to enquiry of Trustees and other management, and inspection of any regulatory or legal correspondence. These limited procedures did not identify any actual or suspected non-compliance.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment, we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.
- Auditing the risk of use of charity funds outside of restrictions imposed by the donor by review of funding letters of offer to identify restrictions, and review of funding claims prepared by management to check compliance with restrictions.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

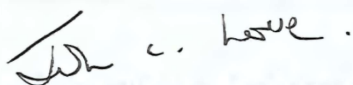
Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

FIRST HOUSING AID & SUPPORT SERVICES LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF FIRST HOUSING AID & SUPPORT SERVICES LTD



John Love (Senior Statutory Auditor)
for and on behalf of Moore (NI) LLP

9 November 2023

Chartered Accountants
Statutory Auditor

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