

Charity registration number NIC100767

Company registration number NI014542 (Northern Ireland)

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

CONTENTS

	Page
Directors' report	1 - 7
Statement of Directors' responsibilities	8
Independent auditor's report	9 - 11
Statement of financial activities	12
Statement of financial position	13 - 14
Statement of cash flows	15
Notes to the financial statements	16 - 25

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Management Committee's report

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

Results

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

Structure, Governance, and Management

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

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

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

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

Objectives and activities

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

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

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

Achievements and performance

In the year 2022/23

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2023

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2023

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

Reserves policy

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

Structure, governance and management

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

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

Funds held as custodian trustee

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

Auditor

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

Taxation

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

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

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

.....
A McQuillan
Secretary



Date: 26th January 2024
.....

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The directors, who also act as trustees for the charitable activities of Shelter, Campaign for the Homeless (Northern Ireland) Limited, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of Shelter, Campaign For Homeless People (Northern Ireland) Limited (the 'company') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

Matters on which we are required to report by exception

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

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

Responsibilities of Directors

As explained more fully in the statement of Directors' responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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

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

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

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

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

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

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

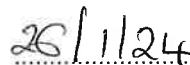
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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



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

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

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

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

All income and expenditure derive from continuing activities.

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

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2023

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

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

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

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

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

.....  

M Fenton
Trustee

Company registration number NI014542

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Critical accounting estimates and judgements

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

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

Tangible fixed assets- The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

2 Accounting policies

Charity information

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

2.1 Accounting convention

The accounts have been prepared in accordance with the the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The company is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention.

2.2 Going concern

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

2.3 Charitable funds

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

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

2.4 Income

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting policies

(Continued)

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

Legacies are recognised on receipt or otherwise if the company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

2.5 Expenditure

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

2.6 Tangible fixed assets

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

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

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

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

2.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

2.8 Impairment of fixed assets

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

2.9 Cash and cash equivalents

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting policies

(Continued)

2.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2.11 Employee benefits

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

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

2.12 Retirement benefits

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

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

4 Donations and legacies

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

All donations in the current and prior year were unrestricted

5 Investments

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

All investment income in the current and prior year was unrestricted

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Other income

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

All other income in the current and prior year was unrestricted

7 Charitable activities

	2023	2022
	£	£
Staff costs	342,327	336,846
Depreciation and impairment	3,360	4,628
Charitable activities undertaken directly	147,408	166,581
	<u>493,095</u>	<u>508,055</u>

Share of support costs (see note 10)

54,733

55,743

Share of governance costs (see note 10)

3,780

3,600

551,608

567,398

Analysis by fund

Unrestricted funds	149,405	101,715
Restricted funds	402,203	465,683
	<u>551,608</u>	<u>567,398</u>

For the year ended 31 March 2022

Unrestricted funds	101,715
Restricted funds	465,683
	<u>567,398</u>

8 Directors

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

The average monthly number of employees during the year was:

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

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

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

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

10 Support costs

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Other

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

12 Taxation

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

13 Tangible fixed assets

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

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

14 Fixed asset investments

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

15 Debtors

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

16 Creditors: amounts falling due within one year

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

17 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Other creditors	<u>35,225</u>	<u>-</u>

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds

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

19 Restricted funds

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

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

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

20 Events after the reporting date

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

21 Related party transactions

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

SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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