

**Charity registration number NIC100767 (Northern Ireland)**

**Company registration number NI014542**

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

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Directors</b>	R Cashell H Cox M Fenton A Hettmannsperger E Evans E Ferrin L Neill
<b>Secretary</b>	R Cashell
<b>Charity number (Northern Ireland)</b>	NIC100767
<b>Company number</b>	NI014542
<b>Registered office</b>	2 Downshire Place Belfast Northern Ireland BT2 7JQ
<b>Auditor</b>	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast County Antrim BT1 3LP
<b>Bankers</b>	Danske Bank Donegall Square West Belfast Co. Antrim Northern Ireland BT1 6JS

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

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

## DIRECTORS' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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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 2025.

### Results

The Committee Members are pleased to present the results for 2024-25. There were net outgoing resources for the year of £27,592.

### 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 by the Committee between general meetings.

### 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.
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# SHELTER, CAMPAIGN FOR HOMELESS PEOPLE (NORTHERN IRELAND) LIMITED

## DIRECTORS' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Achievements and performance

In the year 2024/25

With the return of the Stormont Assembly, we had hopes of some improvements in provision. Although little has happened to date, we still hope to see improved arrangements to meet homelessness.

This year our main funder, the Supporting People funding programme provided another one-off uplift of £10,092.68 in September 2024 and a non-recurring payment in March 2025 of £ 3,151.88

The September payment was allowed to cover costs between November 2023 and March 2025. It was again applied only to the SLATE service and was not promised to be continued into the following year. However, payments have so far continued at the enhanced level. Even with the up-lift and one-off payments, the grant does not cover all our costs so we are subsidising the service to ensure quality provision.

The Housing Executive works closely with Shelter through its Supporting People programme and Grants Department. In 2023-24, the HE Grants Department went through a major restructuring, and Shelter continues to have a proactive relationship with the revised services. While Supporting People continue to administer both services, the service funding for GABLE is no longer included in the Supporting People budget. The Grants Department has confirmed they did not increase funding to the GABLE project in 2023-24 and there was no decision on changing funding in 2024-25. This will be an on-going matter for negotiation as we are subsidising the service to ensure full service delivery. While any surpluses arising in GABLE since these changes would continue to be restricted reserves, they are not part of the Supporting People Restricted Reserve and are accounted for separately. No such surplus arose in 2024-25.

There has been lengthy and protracted discussion about historic Supporting People restricted surpluses resulting in an uncertain outcome. While NIHE declared an intention of clawing back our reserves, this has not happened and we have not succeeded in agreeing a precise figure for that reserve. However, to ensure the potential for returning the surplus was addressed, the possible amount had been moved in the accounts for 22/23 from Restricted Reserve to Amounts due in more than One Year, where it remains pending agreement on the amount and any action.

Shelter continues to try to obtain new funding for the Helping Hands (HH) Scheme, based in Strabane. We applied to various funders this year including The Screwfix Foundation, The Arnold Clark Community Fund, The B&Q Foundation, and The Kathleen Graham Trust, however all these applications were unsuccessful.

HH received £5,000 through a local Primary Care Local Disciplinary Team within the Western HSCT at the end of the year. This money was not for core running costs and was used to help 100 older & disabled people in the local community carry out minor adaptations and falls prevention works over the period Jan25-Aug25.

As a result of the lack of funding support, Shelter NI has had to substantially subsidise the HH service from reserves but has had to take significant action to reduce this. The service has been reduced in scale, and charges to users increased. A temporary freeze on accepting new requests for work had to be implemented in Summer 2024 to allow for changes to be implemented. The HH completed 398 works and had 527 referrals.

On the theme of public engagement, GABLE staff attended community group events in our local area also, where we shared information about all our services.

SLATE, having finalised the proposal with the NIHE and Supporting People to turn our old office space into another flat for a young person, is now able to support 12 young people in our accommodation at a time and up to 9 young people in the community. The first young person moved into the former office; 7a Dunbreen Close, on 06 August 2024.

We continue to work with the SW Homelessness Local Area Group alongside other local organisations supporting homeless young people.

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

## **DIRECTORS' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

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In July 2024 we received just over £13,000 from the National Lottery Awards for All fund. This funding was used to finish our Flat Upgrade Programme which included completely refurbishing the last 2 flats with new flooring and furniture throughout. It also enabled us to carry out external works to the communal area of Dunbreen Close, we replaced old wooden flower beds with new brick beds and the residents of Dunbreen got involved and planted all 4 beds out with plants and shrubs. It also helped towards the costs of painting flats and replacing large items of furniture, appliances, soft furnishings, etc when preparing the flats for new young people moving in throughout the year. The last phase of the 12 flats upgrade programme has been completed internally but we are now planning on doing more works outside at Dunbreen to give each of the residents their own area to accommodate their bins, washing lines and give them an individual outside space.

We supported a total of 17 young people this year in our 12 flats. 5 of these young people moved on from the project; 3 moved into alternative long term tenancies in the community, 1 moved to the UK, and 1 moved back home to live with their family. In 2024/25 we provided support to 7 young people out in the community, these were young people who had moved on from our accommodation but still required support or were referred to the project and were waiting to move into our flats.

Shelter's project at SLATE has its offices in Castle St, Omagh. The lease ended in September 2024 but was extended by agreement until September 2025 with the option to buy still in place at the original price. There will be no further extension of the lease, so we have spent much of this year negotiating finance to buy the building by September 2025.

Shelter engaged an architect in 2023-24 to see how the site could be developed and now has planning permission for 2 flats over the office.

In October 2023, we had started our Refugee Housing and Support Project which was provided seed funds from Community Foundation NI and Oak Foundation, the project was initially based in Lisburn and the project worker based in our Belfast office. Sadly funding was not renewed or extended and this project was forced to close in 2024. However, through that project Shelter has developed a range of new partners including the local Museum in Lisburn, the Credit Union and has worked with key partners such as MEARS.

Shelter has continued to outsource services such as Information Technology, Human Resources and Funding Support as well as the In-Form Software hosted by Homeless Link. In relation to maintaining a digital presence, Shelter has upgraded its website and is continuously embracing its social media platforms to communicate with people in need of services and to inform the public.

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 streets in the centre and environs of Belfast. It also provides a drop-in centre for people in need of support as well as supporting homeless people in temporary accommodation. People's Kitchen has also been spearheading a campaign to prevent unnecessary deaths from drug and alcohol abuse.

Shelter continues to support community led housing projects including co-housing. A rural cohousing project in Portaferry is waiting to receive planning permission. The Belfast Co-Housing Mutual Home Ownership Society (BCHMHOS) which is headed by a management committee continued 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. BCHMHOS has held discussions with all the political parties in Belfast City Council to promote cohousing. Belfast City Council has developed an interactive map, which has been useful in trying to find suitable site locations.

Interest has been growing in possible Community-led housing initiatives and have been considered with the Department for Communities Housing Supply strategy. Shelter has attended a series of events and discussions about promoting Community Led Housing and embedding this into mainstream house production.

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

## DIRECTORS' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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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 continues to support this cooperative. CA is supporting the development of a student Housing cooperative and 10 voluntary organisations which participated in a Community Farming project among other cooperative programmes and plans.

Shelter NI remains an active member of and contributes to Homeless Connect, of which it is a Board Member, 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 Board of Directors [Management Committee] met 7 times in the year.

During the year, Shelter NI provided commentary and statements to politicians, gave television and radio interviews and press releases on a variety of housing and homelessness topics. We continued to promote the key themes and asks from our current Manifesto to the reformed Assembly.

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.

Thanks to the generous donations from the public and community groups, we continue to be able to sustain and improve our efforts to make a meaningful difference in the lives of those we support.

Shelter NI has shown a deficit in its accounts for several years. Part of this has been due to the change in the accounting presentation of the Supporting People Restricted reserve, and part due to our decision to subsidise the Helping Hands Project and to a lesser extent the SLATE and GABLE services from our accumulated reserves. Over those years we have sustained a record of over £70,000 in direct fundraising each year, but we recognise the need to both increase that fundraising and to restrain costs. 2024-25 has shown the first results of that action, in a greatly reduced deficit while maintaining most services. However, to achieve this it was necessary to restrict the salaries budget and we greatly appreciate our staff accepting a reduction in working hours from 37 to 35 in return for maintaining the link to NJC salary scales.

Our Chief Executive, Tony McQuillan retired at the end of December 2024 after 17 years in the post. We would like to record our sincerest thanks to him for his dedication and his significant achievements in building the organisation over those years. We wish him well in his retirement.

To allow us time to plan for his successor, we appointed an Interim CEO through the CO3 ExecEngage service, and Nigel McKinney has been fulfilling that role since February 2025. We will design a new Chief Officer role and post in conjunction with the CO3 Service over the next year.

#### 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

(Resigned 17 January 2025)

A Hettmannsperger

E Evans

E Ferrin

L Neill

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

## DIRECTORS' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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Tony McQuillan was Company Secretary and Secretary to the Board until his retirement in December 2024. The position of Company Secretary is now filled by Board member R Cashell.

### 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 HM Chartered Accountants 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.

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

  
.....  
R Cashell  
Secretary

Date: ..... 6/12/25 .....

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

## **STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025**

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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.

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.

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

## INDEPENDENT AUDITOR'S REPORT

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

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#### Opinion

We have audited the financial statements of Shelter, Campaign For Homeless People (Northern Ireland) Limited (the 'company') for the year ended 31 March 2025 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 2025 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.

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# 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

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#### **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 (Northern Ireland) 2015 requires 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.
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# 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

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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 (Northern Ireland) 2015. 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 HM Chartered Accountants  
Chartered Accountants  
Statutory Auditor

10/12/25

6th Floor East Tower  
Lanyon Plaza  
8 Lanyon Place  
Belfast  
County Antrim  
BT1 3LP

HM Chartered Accountants 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.

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

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	4	75,917	-	75,917	73,758
Charitable activities	3	103,028	379,368	482,396	449,604
Investments	5	1,594	-	1,594	816
Other income	6	139	-	139	1,610
<b>Total income</b>		<u>180,678</u>	<u>379,368</u>	<u>560,046</u>	<u>525,788</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	7	<u>211,994</u>	<u>375,644</u>	<u>587,638</u>	<u>577,537</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(31,316)	3,724	(27,592)	(51,749)
Fund balances at 1 April 2024		<u>121,286</u>	<u>4,589</u>	<u>125,875</u>	<u>177,624</u>
<b>Fund balances at 31 March 2025</b>		<u><u>89,970</u></u>	<u><u>8,313</u></u>	<u><u>98,283</u></u>	<u><u>125,875</u></u>

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.

The notes on pages 14 to 24 form part of these financial statements.

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

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		12,789		20,246
Investments	14		150		150
			<u>12,939</u>		<u>20,396</u>
<b>Current assets</b>					
Debtors	15	5,761		7,353	
Cash at bank and in hand		131,198		160,825	
			<u>136,959</u>	<u>168,178</u>	
<b>Creditors: amounts falling due within one year</b>	16	(16,390)		(27,474)	
<b>Net current assets</b>			<u>120,569</u>		<u>140,704</u>
<b>Total assets less current liabilities</b>			<u>133,508</u>		<u>161,100</u>
<b>Creditors: amounts falling due after more than one year</b>	17		(35,225)		(35,225)
<b>Net assets excluding pension liability</b>			<u>98,283</u>		<u>125,875</u>
<b>Net assets</b>			<u><u>98,283</u></u>		<u><u>125,875</u></u>
<b>The funds of the company</b>					
Restricted income funds	20		8,313		4,589
Unrestricted funds			89,970		121,286
			<u>98,283</u>		<u>125,875</u>

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 2025.

The director acknowledges his 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.

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

**STATEMENT OF FINANCIAL POSITION (CONTINUED)**

**AS AT 31 MARCH 2025**

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The financial statements were approved by the Directors on 10/12/2025



E Evans  
Chairperson

Company registration number NI014542 (Northern Ireland)

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

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	23		(31,221)		(37,234)
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(9,516)	
Investment income received		1,594		816	
<b>Net cash generated from/(used in) investing activities</b>			1,594		(8,700)
<b>Net cash generated from financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(29,627)		(45,934)
Cash and cash equivalents at beginning of year			160,825		206,759
<b>Cash and cash equivalents at end of year</b>			<u>131,198</u>		<u>160,825</u>

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 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 2 Downshire Place, Belfast, BT2 7JQ, Northern Ireland.

#### 1.1 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.

#### 1.2 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.

#### 1.3 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 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 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.

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.

#### 1.5 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.

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

## 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:

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.

#### 1.7 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.

#### 1.8 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).

#### 1.9 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.

#### 1.10 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.

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 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 company's contractual obligations expire or are discharged or cancelled.

#### 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 company 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 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**3 Income from charitable activities**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Charitable income</b>						
Grants and contracts	40,043	379,368	419,411	46,409	355,171	401,580
Fuel income	1,834	-	1,834	1,055	-	1,055
Rental income	61,151	-	61,151	39,969	-	39,969
National Lottery funding	-	-	-	-	7,000	7,000
	<u>103,028</u>	<u>379,368</u>	<u>482,396</u>	<u>87,433</u>	<u>362,171</u>	<u>449,604</u>

**4 Donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations	75,917	-	75,917	73,758
<b>For the year ended 31 March 2024</b>	<u>72,258</u>	<u>1,500</u>		<u>73,758</u>

**5 Investments**

	2025 £	2024 £
Bank Interest	<u>1,594</u>	<u>816</u>

All investment income in the current and prior year was unrestricted

**6 Other income**

	2025 £	2024 £
Other trading activities	<u>139</u>	<u>1,610</u>

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6	Other income	(Continued)	
	All other income in the current and prior year was unrestricted		
7	Charitable activities	2025	2024
		£	£
	Staff costs	347,919	328,061
	Depreciation and impairment	4,145	4,008
	Charitable activities undertaken directly	142,441	134,718
		<u>494,505</u>	<u>466,787</u>
	Share of support costs (see note 11)	88,693	106,166
	Share of governance costs (see note 11)	4,440	4,584
		<u>587,638</u>	<u>577,537</u>
	<b>Analysis by fund</b>		
	Unrestricted funds	211,994	213,866
	Restricted funds	375,644	363,671
		<u>587,638</u>	<u>577,537</u>
	<b>For the year ended 31 March 2024</b>		
	Unrestricted funds	213,866	
	Restricted funds	363,671	
		<u>577,537</u>	
8	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	4,440	4,584
	Depreciation of owned tangible fixed assets	7,457	7,320
		<u>11,897</u>	<u>11,904</u>
9	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 2025

### 10 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
23	23

#### Employment costs

	2025 £	2024 £
Wages and salaries	360,637	366,445
Social security costs	32,714	28,306
Other pension costs	7,713	7,645
	<u>401,064</u>	<u>402,396</u>

The total amount of employee benefits received by Key Management personnel in the year was £72,226  
(2024: £82,187)

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**11 Support costs**

	Support costs	Governance costs	2025	2024
	£	£	£	£
Staff costs	53,145	-	53,145	74,335
Depreciation	3,312	-	3,312	3,312
Telephone	2,551	-	2,551	2,804
Insurance	1,930	-	1,930	1,700
Information Technology	9,016	-	9,016	2,610
Sundry	1,826	-	1,826	781
Subscriptions	928	-	928	645
Postage and stationery	20	-	20	30
Repairs and maintenance	4,637	-	4,637	6,896
Heat and light	281	-	281	3,388
Rent and rates	6,246	-	6,246	6,921
Professional fees and courses	4,801	-	4,801	2,744
Audit fees	-	4,440	4,440	4,584
	<u>88,693</u>	<u>4,440</u>	<u>93,133</u>	<u>110,750</u>
Analysed between Charitable activities	<u>88,693</u>	<u>4,440</u>	<u>93,133</u>	<u>110,750</u>

**12 Taxation**

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

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**13 Tangible fixed assets**

	Leasehold improvements £	Omagh tenants £	Office equipment £	Computer software £	Total £
<b>Cost</b>					
At 1 April 2024	53,379	58,278	43,787	23,891	179,335
At 31 March 2025	53,379	58,278	43,787	23,891	179,335
<b>Depreciation and impairment</b>					
At 1 April 2024	53,379	45,083	37,725	22,902	159,089
Depreciation charged in the year	-	3,547	2,921	989	7,457
At 31 March 2025	53,379	48,630	40,646	23,891	166,546
<b>Carrying amount</b>					
At 31 March 2025	-	9,648	3,141	-	12,789
At 31 March 2024	-	13,195	6,062	989	20,246

**14 Fixed asset investments**

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2024 & 31 March 2025	150
<b>Carrying amount</b>	
At 31 March 2025	150
At 31 March 2024	150

**15 Debtors**

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	(4,821)	-
Other debtors	10,582	7,353
	5,761	7,353

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**16 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,234	11,168
Other creditors	6,573	10,410
Accruals and deferred income	5,583	5,896
	<u>16,390</u>	<u>27,474</u>

**17 Creditors: amounts falling due after more than one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>35,225</u>	<u>35,225</u>

**18 Retirement benefit schemes**

<b>Defined contribution schemes</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Charge to profit or loss in respect of defined contribution schemes	<u>7,713</u>	<u>7,645</u>

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

**19 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.

	<b>At 1 April</b>	<b>Incoming</b>	<b>Resources</b>	<b>At 31 March</b>
	<b>2024</b>	<b>resources</b>	<b>expended</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	<u>121,286</u>	<u>180,678</u>	<u>(211,994)</u>	<u>89,970</u>
<b>Previous year:</b>				
	<b>At 1 April</b>	<b>Incoming</b>	<b>Resources</b>	<b>At 31 March</b>
	<b>2023</b>	<b>resources</b>	<b>expended</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	<u>173,035</u>	<u>162,117</u>	<u>(213,866)</u>	<u>121,286</u>

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 20 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 £	At 31 March 2025 £
Supporting People (Omagh)	-	167,501	(167,501)	-
Supporting People (Strabane)	-	193,821	(193,821)	-
Electrical safety council	1,589	-	-	1,589
Children in Need	3,000	-	-	3,000
Award for All	-	13,046	(13,046)	-
Primary Care MDT	-	5,000	(1,276)	3,724
	<u>4,589</u>	<u>379,368</u>	<u>(375,644)</u>	<u>8,313</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
Supporting People 23/24 (Omagh)	-	164,350	(164,350)	-
Supporting People 23/24 (Strabane)	-	193,821	(193,821)	-
Electrical safety council	1,589	-	-	1,589
PHA Funding	-	4,000	(4,000)	-
Children in Need	3,000	-	-	3,000
Other	-	1,500	(1,500)	-
	<u>4,589</u>	<u>363,671</u>	<u>(363,671)</u>	<u>4,589</u>

#### 21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	12,789	-	12,789
Investments	150	-	150
Current assets/(liabilities)	112,256	8,313	120,569
Long term liabilities	(35,225)	-	(35,225)
	<u>89,970</u>	<u>8,313</u>	<u>98,283</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**21 Analysis of net assets between funds**

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	20,246	-	20,246
Investments	150	-	150
Current assets/(liabilities)	136,115	4,589	140,704
Long term liabilities	(35,225)	-	(35,225)
	<u>121,286</u>	<u>4,589</u>	<u>125,875</u>

**22 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).

**23 Cash absorbed by operations**

	2025 £	2024 £
Deficit for the year	(27,592)	(51,749)
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(1,594)	(816)
Depreciation and impairment of tangible fixed assets	7,457	7,320
<b>Movements in working capital:</b>		
Decrease/(increase) in debtors	1,592	(2,403)
(Decrease)/increase in creditors	(11,084)	10,414
<b>Cash absorbed by operations</b>	<u>(31,221)</u>	<u>(37,234)</u>