

**Victims And Survivors Trust
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2023**

Company No: NI042432

Charity No: NIC100820

Victims And Survivors Trust
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Year Ended 31 March 2023

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**Victims And
Survivors Trust
Information**
Year Ended 31
March 2023

Trustees

The Trustees who served the charity during the period were as follows:

Michael Magee – Resigned 1 June 2022
Eugenia Tohill
Martin Hamil
Gerard Heatley
Janet Donnelly
Sean Teggart
Christina Connolly – Appointed 26 October 2022
Rosemary Lawlor – Appointed 26 October 2022

Chairperson

Janet Donnelly

Registered Office

Unit 12, Social Economy Village
Hannahstown Hill
Belfast
BT17 0XS

Independent Examiner

Arro Group Ltd
Accountants
254 Suffolk Road
Belfast
BT11 9PB

**Victims And Survivors Trust
Report of the Trustees
Year Ended 31 March 2023**

Objectives and Activities

West Belfast as a community has suffered significant loss and trauma over the period of the troubles/conflict. VAST was established to help individuals and families directly affected by the events that occurred during the troubles/conflict in Ireland. The organisation aims to address a legacy of physical and mental pain, un-employability, broken homes, lack of confidence, low self-esteem, social isolation, poverty, and marginalisation.

VAST's primary activity is to support victims and survivors of the troubles/conflict in Ireland through a range of grass root-based resilience programmes and tailored and specialist health and wellbeing services.

Victims and Survivors Trust offer coping mechanisms to ameliorate the suffering of those affected by the conflict and to enable participants to re-engage in educational and social spheres as part of re-integration into normal society. Our core business includes offering support, advice, friendship, and involvement in a physically and emotionally safe environment to victims/survivors so that they can tell their personal story, rebuild self-esteem, confidence, and social contact as a way of moving towards closure and healing.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

Under our social support programmes, we ran drop-in days, yoga classes and three respites throughout the year.

Under our personal and professional development programmes, we ran numerous training sessions, arts classes, and resilience classes.

Our mental health covered our complimentary therapies and our talking therapies. Under our complimentary therapies we delivered 250 hours of complimentary therapies with 50 people benefiting from these. Our talking therapies delivered 145 sessions to 18 clients.

Objectives

To advance education and provide relief to persons who have been directly affected by the conflict within Ireland. Our programs offer relief and enhanced confidence to people affected by ongoing conflict-related trauma. VAST provides a holistic response to the person's needs, including a range of health-related interventions and referrals when appropriate.

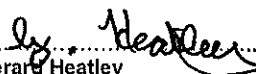
To relieve need and hardship, preserve, and protect the health of persons who have been directly affected by the conflict within Ireland. The impact of these services has been life-changing for users and their families.

Advancement of human rights: We aid and referrals in terms of dealing with the past, specifically in relation to engaging with bodies aiming to determine the truth regarding historical murder investigations. The public benefit of our work is that individuals and families who are affected are supported and are less vulnerable or at risk. This support makes the process easier and more likely to be successful for those involved, thus helping to maximise the possibility of people getting closure and being able to move back into a shared society. This has a wider impact on the community in that it provides better opportunities for a reconciled society.

Participating members of the group have made donations throughout the year towards the organisation, due to their kindness an amount of £2,548.87 was raised.

Registered office
Unit 12, Social Economy Village
Hannahstown Hill
Belfast
Northern Ireland
BT17 0XS

Signed on behalf of the trustees


.....
Gerard Heatley
(Trustee)

Date: 15/11/2023

Victims And Survivors Trust
Independent Examiner's Report To The Members of
Victims And Survivors Trust
Year Ended 31 March 2023

We report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

We have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Victims And Survivors Trust
Independent Examiner's Report To The Members of Victims And Survivors Trust
Year Ended 31 March 2023

Our role is to state whether any material matters have come to our attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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;
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination. No matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached•

ArroGroup Ltd
Straight Talking Accountants

Arro Group Ltd
Independent Examiners
254 Suffolk Road
Belfast
BT11 9PB

Date: 20/11/2023

Victims And Survivors Trust
Statement of Financial Activities
(Incorporating an Income and expenditure account)
Year Ended 31 March 2023

	Unrestricted £	Restricted £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Donations and legacies	2,549	-	2,549	3,756
Charitable Activities	-	123,960	123,960	110,036
Total Income and endowments	2,549	123,960	126,509	113,793
Expenditure on:				
Charitable Activities	(101)	(120,500)	(120,601)	(112,050)
Total Expenditure	(101)	(120,500)	(120,601)	(112,050)
Net income / (expenditure) for the year	2,448	3,460	5,908	1,743
Transfers between funds				
Net movement in funds	2,448	3,460	5,908	1,743
Total funds brought forward	11,032	545	11,577	9,834
Total Funds Carried Forward	13,480	4,005	17,485	11,577

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

Victims And Survivors Trust
Balance Sheet
As at 31 March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	10	132	176
Current Assets			
Cash at bank and in hand		17,777	12,601
Total Current Assets		17,777	12,601
Creditors: amounts falling due within one year	11	(424)	(1,200)
NET CURRENT ASSETS		17,353	11,401
NET ASSETS		17,485	11,577
Represented by:			
Funds			
Unrestricted Funds	12	13,480	11,032
Restricted Funds		4,005	545
TOTAL FUNDS		17,485	11,577

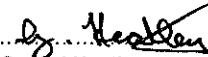
For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the members of the committee and authorised for issue on the 25/10/2023 and are signed on their behalf by:


Gerard Heatley
(Trustee)

Company Registration Number: NI042432
Charity Registration Number: NIC100820

The notes on pages 7 to 11 form part of these financial statements.

Victims And Survivors Trust
Notes to the Financial Statements
for the year ended 31 March 2023

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

Due to the level of reserves in place the trustees assess that the charity is a going concern.

c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity.
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

e) Donated services and facilities

In accordance with the Charities SORP (2015), the general volunteer time of supporters is not recognised.

f) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g) Expenditure

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

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the promotion and development of music and activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Victims And Survivors Trust
Notes to the Financial Statements
for the year ended 31 March 2023

1 ACCOUNTING POLICIES (continued)

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated to expenditure on charitable activities.

j) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance basis as follows:

Asset Category:	Annual Rate
Fixtures, Fittings & Equipment	25% Reducing balance basis

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid after taking account of any trade discount due.

l) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method

n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

Victims And Survivors Trust
Notes to the Financial Statements
for the year ended 31 March 2023

2 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital.

3 Income from Donations and Legacies

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Sales & Donations	2,549	-	2,549	3,756
Total	2,549	-	2,549	3,756

4 Income from Charitable Activities

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Victims And Survivors Service	-	122,650	122,650	108,575
Victims And Survivors Service	-	1,310	1,310	-
Belfast City Council	-	-	-	1,461
Total	-	123,960	123,960	110,036

5 Results for the year

The results for the year has been arrived at after charging the following:

	Total Funds 2023	Total Funds 2022
	£	£
Depreciation	44	59

6 Analysis of expenditure on charitable activities:

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Programme Costs	-	-	-	1,581
Personal & Professional	-	9,742	9,742	9,373
Refreshments	-	474	474	289
Social Support	-	7,810	7,810	6,336
Mental Health	-	12,955	12,955	12,075
Respite	-	5,669	5,669	2,437
Running Costs	-	1,031	1,031	2,755
Rent, Power & Insurance	-	19,038	19,038	18,422
Office expenses	-	918	918	928
Telephone/Internet	-	931	931	1,747
Therapy Room Refurb	-	-	-	850
Support costs (see note 7)	101	557	658	1,594
Wages & Salaries	-	60,869	60,869	53,460
Travelling & Subsistence	-	303	303	203
Sundry	-	203	203	-
Total	101	120,500	120,500	112,050

Victims And Survivors Trust
Notes to the Financial Statements
for the year ended 31 March 2023

7 Analysis of governance and support costs:

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activities undertaken in the period.

Refer to the table below for the basis for apportionment and analysis of support and governance costs.

	Total 2023	Total 2022
	£	£
Bank charges	214	335
Accountancy fees	400	1,200
Depreciation	44	59
Total	658	1,594

8 Analysis of staff costs

During the year, no trustees received any remuneration, benefits in kind nor reimbursement of expenses.

9 Related Party Transactions

There were no related party transactions during the year.

10 Tangible Fixed Assets

	Equipment	Total
	£	£
Cost:		
As at 1 April 2022	30,828	30,828
Additions	-	-
As at 31 March 2023	30,828	30,828
Depreciation:		
As at 1 April 2022	30,652	30,652
Charge for the year	44	44
As at 31 March 2023	30,696	30,696
Net Book Value:		
As at 31 March 2022	176	176
As at 31 March 2023	132	132

Victims And Survivors Trust
Notes to the Financial Statements
for the year ended 31 March 2023

11 Creditors; amounts falling due within one year

	Total 2023	Total 2022
	£	£
Accruals and Deferred Income	-	1,200
Pension Liability	424	-
Total	424	1,200

12 Analysis of Movements in Unrestricted Funds

	At 1 April 2022	Income	Expenditure	Transfers In/Out	At 31 March 2023
	£	£	£	£	£
General fund	11,032	2,549	(101)	-	13,480
Restricted fund	545	123,960	(120,500)	-	4,005
Total	11,577	126,509	(120,601)	-	17,485