

FAMILIES BEYOND CONFLICT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

CHARITY REGISTRATION NUMBER NIC 101840

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

FAMILIES BEYOND CONFLICT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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FAMILIES BEYOND CONFLICT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
OFFICERS AND OTHER INFORMATION

Trustees

Anthony Clarke
Caroline Moffett
Sharon Bailey
Cartherine Bickerstaff
Winifred McConnell
Nicholas Magee

Registered Office

56 Tennent Street
Belfast
BT13 3GB

Accountants

O'Hara Shearer
Chartered Accountants
& Statutory Auditors
547 Falls Road
Belfast, BT11 9AB

Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Charity Registration Number

NIC 101840

FAMILIES BEYOND CONFLICT
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FAMILIES
BEYOND CONFLICT ON THE UNAUDITED FINANCIAL STATEMENTS**

I report on the accounts of Families Beyond Conflict for the year ended 31 March 2023, which are set out on pages 6 and 7.

Respective responsibilities of charity trustees and the examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of Independent Examiner's report

I 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.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

- 1 That accounting records were not kept in accordance with section 63 of the Charities
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 Falls Road
Belfast
BT11 9AB
Dated: 8th April 2024

FAMILIES BEYOND CONFLICT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

The financial statements have been prepared under the historical cost convention.

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 which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Income Recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

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

Resources Expended

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets

All tangible fixed assets are recorded at cost.

FAMILIES BEYOND CONFLICT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a pension scheme.

Debtors and Prepayments

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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.

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 amortised cost using the effective interest method.

Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

FAMILIES BEYOND CONFLICT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

FAMILIES BEYOND CONFLICT
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 31ST MARCH 2023

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	1	1,865	-	-	1,865	3,162
Income from investments	2	-	-	-	-	3
Income from charitable activities	3	-	70,978	-	70,978	60,279
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWMENTS		1,865	70,978	-	72,843	63,444
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	-	76,835	-	76,835	60,265
Other expenditure		-	-	-	-	-
Net (gains)/losses on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		-	76,835	-	76,835	60,265
NET INCOME/(EXPENDITURE)		1,865	(5,857)	-	(3,992)	3,179
Transfers between funds		(5,857)	5,857	-	-	-
NET MOVEMENT IN FUNDS		(3,992)	-	-	(3,992)	3,179
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		2,413	-	-	2,413	(766)
TOTAL FUNDS CARRIED FORWARD		(1,579)	-	-	(1,579)	2,413

The Statement of Financial Activities includes all gains and losses in the year and therefore a
Statement of Total Recognised Gains and Losses has not been prepared

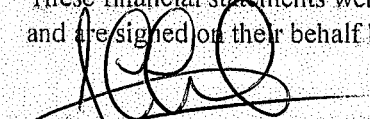
All of the above amounts relate to continuing activities


The accompanying accounting policies and the notes form part of these financial statements

FAMILIES BEYOND CONFLICT
BALANCE SHEET
AS AT 31ST MARCH 2023

	NOTES	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	-	-
CURRENT ASSETS			
Debtors and prepayments	10	-	-
Cash at bank	11	(286)	2,508
Cash in hand		(20)	(20)
		(306)	2,488
Creditors: amounts falling due within one year	12	(1,273)	(75)
NET CURRENT ASSETS/(LIABILITIES)		(1,579)	2,413
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		(1,579)	2,413
Creditors: amounts falling due after more than one year		-	-
NET ASSETS/(LIABILITIES)		(1,579)	2,413
FUNDS:			
ENDOWMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	14	(1,579)	2,413
RESTRICTED INCOME FUNDS	15	-	-
		(1,579)	2,413

These financial statements were approved by the directors on 8th April 2024
and are signed on their behalf by:


JACKIE CHALK
PROJECT MANAGER


ANTHONY CLARKE
TREASURER

DATE 8th April 2024

DATE 8th April 2024

The accompanying accounting policies and notes form part of these financial statements

FAMILIES BEYOND CONFLICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Donations	1,865	-	1,865	3,162	-	3,162
Legacies	-	-	-	-	-	-
	1,865	-	1,865	3,162	-	3,162

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	3	-	3
	-	-	-	3	-	3

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Victims and Survivors Service	-	72,475	72,475	-	52,264	52,264
Victims and Survivors Service - underspend clawback payable	-	(1,497)	(1,497)	-	(815)	(815)
Victims and Survivors Service - SSF additional funding	-	-	-	-	7,170	7,170
Community Foundation NI	-	-	-	-	1,660	1,660
	-	70,978	70,978	-	60,279	60,279

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

FAMILIES BEYOND CONFLICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds	Restricted Funds	2023	Unrestricted Funds	Restricted Funds	2022
	£	£	£	£	£	£
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023	Unrestricted Funds	Restricted Funds	2022
	£	£	£	£	£	£
Wages and salaries	-	32,791	32,791	-	27,539	27,539
Programme costs - social support	-	22,532	22,532	-	8,460	8,460
Programme costs - residential, trips and lunches	-	11,644	11,644	-	14,701	14,701
Rent and service charges	-	5,400	5,400	-	5,400	5,400
Rates	-	243	243	-	255	255
Light and heat	-	331	331	-	102	102
Repairs and office maintenance	-	1,109	1,109	-	120	120
Telephone and internet costs	-	976	976	-	817	817
Printing, postage, and stationery	-	390	390	-	1,165	1,165
Insurance	-	541	541	-	890	890
Bank and interest charges	-	164	164	-	62	62
Sundry expenses	-	-	-	-	40	40
	-	76,121	76,121	-	59,551	59,551
Support Costs and Governance costs						
Accountant's remuneration	-	714	714	-	714	714
Other professional fees	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
	-	714	714	-	714	714
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	-	76,835	76,835	-	60,265	60,265

FAMILIES BEYOND CONFLICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR	2023	2022
This is stated after charging/(crediting)	£	£
Accountants remuneration	714	714
Depreciation	-	-
	<hr/> <hr/>	<hr/> <hr/>

8. SALARY COSTS AND EMOLUMENTS	2023	2022
	£	£
Total staff costs were as follows:		
Wages and salaries - key management personnel	31,836	26,737
Wages and salaries - other staff	-	-
Employer social security costs - key management personnel	4,244	3,271
Employer social security costs - other staff	-	-
Employer social security costs - Employment Allowance	(3,289)	(2,469)
	<hr/> <hr/>	<hr/> <hr/>
	32,791	27,539

The average monthly number of employees during the year was as follows:	2023	2022
	Number	Number
	<hr/> <hr/>	<hr/> <hr/>
	1	1

No employees had emoluments in excess of £60,000 (2022: £Nil)

Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2023. (2022: £Nil)

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2023. (2022: £Nil)

FAMILIES BEYOND CONFLICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

9. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Computer Equipment £	Total £
COST			
As at 1st April 2022	-	-	-
Additions	-	-	-
Disposals	-	-	-
	<hr/>		
As at 31st March 2023	-	-	-
	<hr/>		
DEPRECIATION			
As at 1st April 2022	-	-	-
Charge for year	-	-	-
Eliminated on disposal	-	-	-
	<hr/>		
As at 31st March 2023	-	-	-
	<hr/>		
Net book value 2023	-	-	-
	<hr/>		
Net book value 2022	-	-	-
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FAMILIES BEYOND CONFLICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Debtors	-	-
Prepayments	-	-
	-	-
	-	-

11. CASH AT BANK

	2023	2022
	£	£
Danske Bank - VSS Strategic Support Fund - Main Current Account	(2,975)	(2,959)
Danske Bank - VSS - Secondary Current Account	2,689	5,467
	(286)	2,508
	(286)	2,508

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other taxes and social security costs	109	75
Accruals and deferred income	1,164	-
	1,273	75
	1,273	75

13. MOVEMENT IN FUNDS

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers between funds	Net Movement in Funds	2023	2022
	£	£	£	£	£	£	£
Unrestricted Income Funds	2,413	1,865	-	(5,857)	(3,992)	(1,579)	2,413
Restricted Income Funds	-	70,978	(76,835)	5,857	-	-	-
	2,413	72,843	(76,835)	-	(3,992)	- 1,579	2,413
	2,413	72,843	(76,835)	-	(3,992)	- 1,579	2,413

FAMILIES BEYOND CONFLICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

14. UNRESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	2,413	-
Incoming resources for the year	1,865	3,165
Resources expended for the year	-	-
Transfers between funds	<u>(5,857)</u>	<u>(752)</u>
Balance at 31st March 2023	<u>(1,579)</u>	<u>2,413</u>

15. RESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	-	(766)
Incoming resources for the year	70,978	60,279
Resources expended for the year	(76,835)	(60,265)
Transfers between funds	<u>5,857</u>	<u>752</u>
Balance at 31st March 2023	<u>-</u>	<u>-</u>

16. LEGAL STATUS

Families Beyond Conflict is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Families Beyond Conflict is a Charity registered with The Charity Commission for Northern Ireland Charity Number NIC.101840. Date of Registration 18th March 2015.