

**FAMILIES BEYOND CONFLICT**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**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 2024**

**CONTENTS**

	<b>Page</b>
Officers and other information	1
Report of the Independent Accountants to the Trustees'	2
Accounting Policies	3-5
Statement of Financial Activities (incorporating the income and expenditure account)	6
Balance Sheet	7
Notes to the Financial Statements	8-13

**FAMILIES BEYOND CONFLICT**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**  
**OFFICERS AND OTHER INFORMATION**

**Trustees**

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

**Registered Office**

WMC  
260 Cambrai Street  
Belfast  
BT13 3JH

**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 2024**

**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 2024, 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.

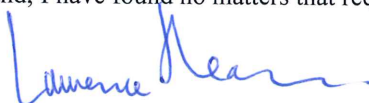
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such 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: 12th June 2025**

**FAMILIES BEYOND CONFLICT**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**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 2024**

**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 2024**

**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 2024**

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2024 £	TOTAL 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	1	1,410	-	-	1,410	1,865
Income from investments	2	-	-	-	-	-
Income from charitable activities	3	-	60,983	-	60,983	70,978
Income from other trading activities	4	-	-	-	-	-
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>1,410</b>	<b>60,983</b>	<b>-</b>	<b>62,393</b>	<b>72,843</b>
<b>EXPENDITURE ON:</b>						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	-	60,973	-	60,973	76,835
Other expenditure		-	-	-	-	-
Net (gains)/losses on investments		-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>-</b>	<b>60,973</b>	<b>-</b>	<b>60,973</b>	<b>76,835</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>1,410</b>	<b>10</b>	<b>-</b>	<b>1,420</b>	<b>(3,992)</b>
Transfers between funds		-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>1,410</b>	<b>10</b>	<b>-</b>	<b>1,420</b>	<b>(3,992)</b>
<b>RECONCILIATION OF FUNDS</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>(1,579)</b>	<b>-</b>	<b>-</b>	<b>(1,579)</b>	<b>2,413</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(169)</b>	<b>10</b>	<b>-</b>	<b>(159)</b>	<b>(1,579)</b>

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 2024**

	NOTES	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	9	-	-
<b>CURRENT ASSETS</b>			
Debtors and prepayments	10	-	-
Cash at bank	11	1,165	(286)
Cash in hand		(20)	(20)
		1,145	(306)
<b>Creditors: amounts falling due within one year</b>	12	(1,304)	(1,273)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		(159)	(1,579)
<b>TOTAL ASSETS LESS CURRENT ASSETS/( LIABILITIES )</b>		(159)	(1,579)
<b>Creditors: amounts falling due after more than one year</b>		-	-
<b>NET ASSETS/(LIABILITIES)</b>		(159)	(1,579)
<b>FUNDS:</b>			
<b>ENDOWMENT FUNDS</b>		-	-
<b>UNRESTRICTED INCOME FUNDS</b>	14	(169)	(1,579)
<b>RESTRICTED INCOME FUNDS</b>	15	10	-
		(159)	(1,579)

These financial statements were approved by the directors on 12th June 2025 and are signed on their behalf by:

  
 \_\_\_\_\_  
**JACKIE CHALK**  
**PROJECT MANAGER**

  
 \_\_\_\_\_  
**ANTHONY CLARKE**  
**TREASURER**

**DATE** 12th June 2025

**DATE** 12th June 2025

**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 2024**

**1. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Donations	1,410	-	1,410	1,865	-	1,865
Legacies	-	-	-	-	-	-
	1,410	-	1,410	1,865	-	1,865

**2. INCOME FROM INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Victims and Survivors Service	-	60,984	60,984	-	72,475	72,475
Victims and Survivors Service - underspend clawback payable	-	(1)	(1)	-	(1,497)	(1,497)
Victims and Survivors Service - SSF additional funding	-	-	-	-	-	-
Community Foundation NI	-	-	-	-	-	-
	-	60,983	60,983	-	70,978	70,978

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

**FAMILIES BEYOND CONFLICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**5. EXPENDITURE ON RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Wages and salaries	-	34,757	34,757	-	32,791	32,791
Programme costs - social support	-	11,165	11,165	-	22,532	22,532
Programme costs - residential, trips and lunches	-	6,273	6,273	-	11,644	11,644
Rent and service charges	-	4,950	4,950	-	5,400	5,400
Rates	-	(49)	(49)	-	243	243
Light and heat	-	168	168	-	331	331
Repairs and office maintenance	-	425	425	-	1,109	1,109
Telephone and internet costs	-	488	488	-	976	976
Printing, postage, and stationery	-	1,137	1,137	-	390	390
Insurance	-	488	488	-	541	541
Bank and interest charges	-	183	183	-	164	164
Sundry expenses	-	-	-	-	-	-
	-	<b>59,985</b>	<b>59,985</b>	-	<b>76,121</b>	<b>76,121</b>
<b>Support Costs and Governance costs</b>						
Accountant's remuneration	-	834	834	-	714	714
Other professional fees	-	154	154	-	-	-
Depreciation	-	-	-	-	-	-
	-	<b>988</b>	<b>988</b>	-	<b>714</b>	<b>714</b>
<b>TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES</b>	-	<b>60,973</b>	<b>60,973</b>	-	<b>76,835</b>	<b>76,835</b>

**FAMILIES BEYOND CONFLICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2024</b>	<b>2023</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Accountants remuneration	834	714
Depreciation	-	-
	-	-

<b>8. SALARY COSTS AND EMOLUMENTS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Wages and salaries - key management personnel	33,745	31,836
Wages and salaries - other staff	-	-
Employer social security costs - key management personnel	4,413	4,244
Employer social security costs - other staff	-	-
Employer social security costs - Employment Allowance	(3,401)	(3,289)
	34,757	32,791

The average monthly number of employees during the year was as follows:	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	1	1

No employees had emoluments in excess of £60,000 (2023: £Nil)

**Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024. (2023: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st March 2024. (2024: £Nil)

**FAMILIES BEYOND CONFLICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**9. TANGIBLE FIXED ASSETS**

	Fixtures & Fittings £	Computer Equipment £	Total £
<b>COST</b>			
As at 1st April 2023	-	-	-
Additions	-	-	-
Disposals	-	-	-
	<hr/>		
As at 31st March 2024	-	-	-
	<hr/> <hr/>		
<b>DEPRECIATION</b>			
As at 1st April 2023	-	-	-
Charge for year	-	-	-
Eliminated on disposal	-	-	-
	<hr/>		
As at 31st March 2024	-	-	-
	<hr/> <hr/>		
Net book value 2024	-	-	-
	<hr/> <hr/>		
Net book value 2023	-	-	-
	<hr/> <hr/>		

**FAMILIES BEYOND CONFLICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>							<b>2024</b>	<b>2023</b>
						£	£	
Debtors						-	-	
Prepayments						-	-	
						<hr/>	<hr/>	
						-	-	
						<hr/> <hr/>	<hr/> <hr/>	
<b>11. CASH AT BANK</b>							<b>2024</b>	<b>2023</b>
						£	£	
Danske Bank - VSS Strategic Support Fund - Main Current Account						(2,665)	(2,975)	
Danske Bank - VSS - Secondary Current Account						3,830	2,689	
						<hr/>	<hr/>	
						1,165	(286)	
						<hr/> <hr/>	<hr/> <hr/>	
<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>							<b>2024</b>	<b>2023</b>
						£	£	
Other taxes and social security costs						122	109	
Accruals and deferred income						1,182	1,164	
						<hr/>	<hr/>	
						1,304	1,273	
						<hr/> <hr/>	<hr/> <hr/>	
<b>13. MOVEMENT IN FUNDS</b>								
	<b>Opening Balance</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers between funds</b>	<b>Net Movement in Funds</b>	<b>2024</b>	<b>2023</b>	
	£	£	£	£	£	£	£	
<b>Unrestricted Income Funds</b>	(1,579)	1,410	-	-	1,410	(169)	(1,579)	
<b>Restricted Income Funds</b>	-	60,983	(60,973)	-	10	10	-	
						<hr/>	<hr/>	
	(1,579)	62,393	(60,973)	-	1,420	(159)	(1,579)	
						<hr/> <hr/>	<hr/> <hr/>	

**FAMILIES BEYOND CONFLICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>14. UNRESTRICTED INCOME FUNDS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 1st April 2023	(1,579)	2,413
Incoming resources for the year	1,410	1,865
Resources expended for the year	-	-
Transfers between funds	-	(5,857)
	<hr/>	<hr/>
Balance at 31st March 2024	<u>(169)</u>	<u>(1,579)</u>

<b>15. RESTRICTED INCOME FUNDS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 1st April 2023	-	-
Incoming resources for the year	60,983	70,978
Resources expended for the year	(60,973)	(76,835)
Transfers between funds	-	5,857
	<hr/>	<hr/>
Balance at 31st March 2024	<u>10</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.