

COMPANY REGISTRATION NUMBER: NI042975

CHARITY REGISTRATION NUMBER: NIC103438

THE CITHRAH FOUNDATION
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

THE CITHRAH FOUNDATION

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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THE CITHRAH FOUNDATION

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Chair's report

The Trustees, who are also the Directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

We submit this to you, our supporters, in celebration of another year of quality service to our service users from The Cithrah Foundation in the year April 2022 - March 2023.

Despite the challenges presented by lack of funding we have accomplished much through our various projects which included Personal Counselling, Support Services, Advice and Benefits, refuge through Selah Accommodation, Resettlement Support, volunteer recruitment, Domestic Abuse awareness and training and the many personal development projects that ran throughout the year.

I am pleased to advise of the continued momentum of The Cithrah Foundation during the fiscal year, as follows.

Due to a greater demand in services from the end of lockdown, it was determined by the board in consultation with the staff that the Cithrah main office in North Street could no longer facilitate our business need. In June 2022 we moved from North Street to bigger premises in the DeCourcy Centre. Consisting of three offices and a large training area. The new premises is now staffed with three fulltime staff and funding provided by the Tudor Trust, Halifax, and Supporting People, NIHE and contributions from our faithful donors.

With more rooms available we were able to achieve our goals from last year by expanding our counselling volunteer team. In the past year we have managed to secure the voluntary services of two students who have completed their counselling training with us. We are grateful for their commitment and dedication to our service users as they provide a service in times of crises which may not be available to them due to shortages in resources and availability through other funded agencies. We would also like to thank the volunteer counsellors and staff who have been supporting the counselling service for many years with their time and skills, without their input and supervision of the students we would not be able to provide this service or expand it to support the need.

We have a high demand for the advice and benefits service and have facilitated the training of our staff and volunteers to incorporate housing rights. Our service has now expanded to two full days and on occasions a third half day due to demand. We are now facilitating an appointments-based system only due to extensive pressure on our volunteers. We intend to seek funding in the coming year to

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

facilitate at least one full time advice and benefits position to help with the demand of appointments and to lead an extended team of volunteers for this service. We plan to explore the provision of housing clinics and outreach days in the community to allow for queries and questions.

With the return to on-site work, our support services provide face to face support, signposting, and opportunities to engage in social activities. The projects side of our support service is a much-needed resource in a time when lockdown has produced social anxieties and isolation. Although necessary for the health and safety of all we as an organisation do not wish this to become the norm. The staff and volunteers have provided opportunities for indoor and outdoor activities through art, gardening, wellbeing courses and are committed to providing opportunities to discover new talents and gain new skills. We have seen great results and are encouraged by the responses of our service users. We are grateful to the funders who have facilitated the projects through the provision of equipment and finances. Funders include the Halifax, The Tudor Trust, HSC PHA Clear Project, Carrickfergus Vineyard, Baby Basics - The United Parish.

During the covid Pandemic, we were unable to hold any fundraising events, but this year saw a return to us hosting fundraising events, a quiz and barbecue at the allotment and a coat and coffee morning at our Cithrah Office. Both were small events, but this is something we want to build on for the coming year.

We were delighted to receive the Queen's Award in September 2022, which was a great achievement and was testimony to the dedication and commitment of our volunteers and staff over the last 20 years.

Selah has remained busy with an occupancy of 96% this year and the staff work tirelessly to relocate the residents to their permanent homes. However, lack of social housing is changing the stay times within the refuge and the board has been considering the need to expand our refuge services and will continue to explore this in the months ahead.

The access to larger rooms means that we can also accommodate Selah workshops and training without the hire of premises from outside sources, streamlining our services and reducing the costs for room hire for the refuge. We are looking forward to the refurbishment of this facility in the coming year with the addition of two more offices and a training room.

In review of the strategic plan, we have achieved some of our intentions such as building relationships with other charities, churches and community organisations. The allotment continues to do well and is used by many of our service users. The new logo has been completed and is now in use across our documentation. The website has also been completed and continues to be developed. Signage has also been erected on the exterior of our building, highlighting our presence and service available in our local community.

There are exciting times ahead with the new business plan incorporating the strategy to expand our business in several ways to facilitate the needs of our community. By formalising our commitment to the support of males and their families with the development of the male refuge steering group. This year we have identified the lack of services for males. We are committed to providing a therapeutic support service which is client led and to raise an awareness of the lack of services for men and boys.

Brian Ingram OBE Chairman

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Reference and administrative details

Registered charity name THE CITHRAH FOUNDATION

Charity registration number NIC103438

Company registration number NI042975

Principal office and registered office Unit 6, DeCourcy Centre
Lancasterian Street
Carrickfergus
Co Antrim
BT38 7AG

The trustees

Mr B Ingram OBE (Chair)
Mrs C Harper
Ms A Lavery
Mr M McAlister
Mr S Bloomer
Mrs G Bowron
Mrs J Haskins
Mr L Gower
Miss A McFarlane
Mr G Bradford (Appointed 28 April 2022)
Ms H Eccles (Appointed 28 April 2022)
Ms C Wallace (Appointed 28 April 2022)

Independent examiner Robert J Gilmour FCA
Hopper & Co
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Structure, governance and management

The Cithrah Foundation is a company limited by guarantee with charitable status granted by the Charity Commission for Northern Ireland. It is governed by its Memorandum and Articles of Association. In accordance with its Memorandum of Association the members have agreed to contribute to the assets of the company, in the event of it closing, and amounting to and not exceeding £1 each. The committee is made up of the 12 Trustees as above.

Our organisation is made up of a management committee overseeing the 5 services Selah Accommodation, Counselling Services, Support Services, Training, Advice, and Benefits. We have 7 employees working in Selah, 2 paid Staff and volunteers working in the Resource Centre. Volunteers help with support, counselling, finance and benefits advice and housing rights.

THE CITHRAH FOUNDATION

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The purposes of the Charity "The Cithrah Foundation".

The purpose of the charity is to provide a safe place for men, women and children, empowering freedom from domestic abuse. Fleeing from a dangerous and painful relationship is a lifesaving need for some families and we offer a safe place to gather their thoughts and grow in confidence with support and services tailored to the individuals need. We also give advice and information for Welfare rights, housing, and debt management signposting in the community. This can maximize income and improve housing opportunities as well as improve the health and environment of the client in a practical way. We assist with forms; benefit appeals and give general holistic advice inclusive of signposting to specialist help when necessary. We are committed to no harm resulting from this purpose

The benefits are for all persons who use our services. Every client we work with impacts on their community in a positive way in whichever community area they live in and their families and children. This is evident by the continued development of Cithrah Services and expansion of our services based on the demand from our community. We are in consultation with Government to meet the needs of males with and without children in the form of a refuge. We are committed to providing a secure and supported service for individuals fleeing domestic abuse.

We endeavour to nurture the development of individual capabilities, competences, skills and understanding. Our staff and volunteers take part in awareness raising in group presentations; attend community events, access training for staff, volunteers, and service users. Our counselling, support, and advice services deal with the impact domestic abuse has on the person, family, and community.

Risks

The main risk we have is financial, as each apartment in Selah must be paid for even if empty. The uncertainty of occupation due to the circumstances on which criteria is met can leave apartments unexpectedly vacant. In comparison there are times when the waiting list of referrals can be extensive due to maximum occupation. Accommodation for some of the referrals has been problematic as access to public recourse has meant that these referrals have not met criteria and have been turned down. With the development of the 'Comfort Fund' and the 'Emergency Fund' for Selah Accommodation we have been able to help those referrals making provision for them on a short-term basis. This has continued and has met many difficulties and needs of Clients we do this as this support is not provided for by Supporting People. The management and staff of the service are aware of the challenge created by the rent and work tirelessly to make sure that voids are minimal. We are committed to contact and partner with other small organizations and develop networks for referral particularly other domestic and sexual abuse services.

Staff changes and shortages are another risk we had to managed to best meet the needs of the clients and the services. We have worked with Supporting People to manage this risk and to address the impact on the residents the service and the staff. We have a team of staff who work together well, and the staff absence levels have fallen to minimal levels due to the provision of job share and part-time positions. Our commitment to employee development and increased training has given us an advantage in this area.

We are committed to continuously, identifying and monitoring risks and putting effective controls in place to mitigate them, and discuss change and performance improvement with the HR Sub-Committee, staff, and volunteers.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

See Chairman's Remarks

Government legislation requires the Good Governance of our charity and with that in mind we are committed to developing the board by adding new members who meet the skills required to execute our strategic plan and develop the business. Working together we report, analyse, review and record outcomes to improve best practices.

A new refuge steering group has been developed and has met for the past year in a bid to open the first refuge specific to homelessness caused by Domestic Abuse which will house males and their families as well as females. We have made great progress and business case has been written. Phase one of our strategic plan has been completed and a site for the refuge has been identified. In partnership with Alpha Housing Association, we will be proposing an apartment block which will accommodate 12 families with outdoor facilities, staff offices and parking. Negotiations are now taking place to purchase this land and pursue completion by 2025.

This year we have updated our use of technology throughout the company giving instant access and cloud storage to policies, procedures and company documents to all staff and volunteers. Using Sharepoint and training staff in this has streamlined paperwork and efficiency across the organisation.

Financial review

In shaping our objectives for the year and planning our activities, the board have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. To pay for the core costs of running the organisation we rely on funders and fundraising. We have taken into consideration the increased pressures on funders and understand that resilience and sustainability needs to be a priority for the future funding of any charity. We have taken this into consideration. We are grateful to the renewal of funding from the Tudor Trust and the Halifax for the next 3 years and are pursuing other avenues.

The Safe house "Selah" is funded by Supporting People, NI Housing Executive donations and fund raising. The rents are paid by the residents either from their own income or Housing benefit. Supporting People did increase the wages for the staff for the first time since 2015 by 5.2%. However, due to the increase in the cost of living we have tasked the Operations Manager to find match funding to improve the wages and pensions contributions for all staff. The board will be monitoring the salaries and the operations manager will continue to benchmark against the sector averages in November of each year.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 September 2023 and signed on behalf of the board of trustees by:



Mr B Ingram OBE (Chair)
Trustee



Mrs C Harper
Trustee

THE CITHRAH FOUNDATION

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of THE CITHRAH FOUNDATION

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of THE CITHRAH FOUNDATION ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Robert J Gilmour FCA
Independent Examiner

Hopper & Co
Chartered Accountants
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

21 September 2023

THE CITHRAH FOUNDATION
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	16,338	–	16,338	14,955
Charitable activities	6	41,301	191,329	232,630	221,662
Investment income	7	85	–	85	189
Total income		<u>57,724</u>	<u>191,329</u>	<u>249,053</u>	<u>236,806</u>
Expenditure					
Expenditure on charitable activities	8,9	57,399	170,928	228,327	234,171
Total expenditure		<u>57,399</u>	<u>170,928</u>	<u>228,327</u>	<u>234,171</u>
Net income and net movement in funds		<u>325</u>	<u>20,401</u>	<u>20,726</u>	<u>2,635</u>
Reconciliation of funds					
Total funds brought forward		26,067	108,135	134,202	131,567
Total funds carried forward		<u>26,392</u>	<u>128,536</u>	<u>154,928</u>	<u>134,202</u>

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

The notes on pages 10 to 18 form part of these financial statements.

THE CITHRAH FOUNDATION
Company Limited by Guarantee
Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	9,277	10,167
Current assets			
Cash at bank and in hand		151,263	129,996
Creditors: amounts falling due within one year	16	<u>5,612</u>	<u>5,961</u>
Net current assets		<u>145,651</u>	<u>124,035</u>
Total assets less current liabilities		<u>154,928</u>	<u>134,202</u>
Net assets		<u>154,928</u>	<u>134,202</u>
Funds of the charity			
Restricted funds		128,536	108,135
Unrestricted funds		<u>26,392</u>	<u>26,067</u>
Total charity funds	18	<u>154,928</u>	<u>134,202</u>

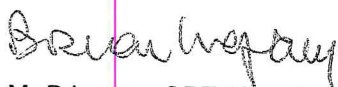
For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2023, and are signed on behalf of the board by:


Mr B Ingram OBE (Chair)
Trustee


Mrs C Harper
Trustee

The notes on pages 10 to 18 form part of these financial statements.

THE CITHRAH FOUNDATION

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 6, DeCourcy Centre, Lancasterian Street, Carrickfergus, Co Antrim, BT38 7AG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), the Charities Act (Northern Ireland) 2008 and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees have continued to prepare these accounts on a going concern basis. Many charities have faced challenges caused by the Covid 19 pandemic but the Trustees believe that they have managed the situation well and are confident that The Cithrah Foundation is justified in adopting this basis.

Disclosure exemptions

In accordance with the exemptions allowed in Financial Reporting Standard 102 section 1A, the Trustees have not presented a cash flow statement.

Judgements and key sources of estimation uncertainty

The Trustees have estimated the useful life and expected residual value of fixed assets in arriving at the amount charged each year for depreciation.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

THE CITHRAH FOUNDATION

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

THE CITHRAH FOUNDATION

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	25% reducing balance
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

THE CITHRAH FOUNDATION

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The CITHRAH Foundation is a company limited by guarantee and accordingly does not have a share capital.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	16,338	16,338	14,955	14,955

THE CITHRAH FOUNDATION

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grant Income - Supporting People	–	128,694	128,694
Rental Income	41,301	–	41,301
Grant Income - Tudor Trust	–	38,195	38,195
Neighbourly Comm Fund	–	–	–
Charity Projects	–	4,440	4,440
Halifax Grant	–	20,000	20,000
Covid 19 Grants	–	–	–
	<u>41,301</u>	<u>191,329</u>	<u>232,630</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grant Income - Supporting People	–	118,936	118,936
Rental Income	40,034	–	40,034
Grant Income - Tudor Trust	–	34,500	34,500
Neighbourly Comm Fund	1,617	–	1,617
Charity Projects	–	–	–
Halifax Grant	–	20,000	20,000
Covid 19 Grants	6,575	–	6,575
	<u>48,226</u>	<u>173,436</u>	<u>221,662</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>85</u>	<u>85</u>	<u>189</u>	<u>189</u>

THE CITHRAH FOUNDATION

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activity - Cithrah	–	12,079	12,079
Charitable activity - Selah	55,023	72,150	127,174
Support costs	2,376	86,699	89,074
	<u>57,399</u>	<u>170,928</u>	<u>228,327</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activity - Cithrah	–	10,999	10,999
Charitable activity - Selah	56,318	72,947	129,266
Support costs	3,245	90,662	93,906
	<u>59,563</u>	<u>174,608</u>	<u>234,171</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activity - Cithrah	12,079	45,946	58,025	56,632
Charitable activity - Selah	127,174	43,128	170,302	177,539
	<u>139,253</u>	<u>89,074</u>	<u>228,327</u>	<u>234,171</u>

10. Analysis of support costs

	Cithrah £	Selah £	Total 2023 £	Total 2022 £
Staff costs	36,783	32,103	68,886	69,819
Premises	1,997	440	2,437	4,829
Communications and IT	1,311	4,224	5,535	6,097
General office	2,460	2,300	4,760	4,850
Legal & Professional fees	2,052	643	2,695	3,202
Depreciation	1,325	1,767	3,092	3,390
Bank Charges	17	92	109	159
Accountancy Fee	–	1,560	1,560	1,560
	<u>45,945</u>	<u>43,129</u>	<u>89,074</u>	<u>93,906</u>

11. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>3,092</u>	<u>3,390</u>

THE CITHRAH FOUNDATION

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,560</u>	<u>1,560</u>

13. Staff costs

The average head count of employees during the year was 12 (2022: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Management	1	1
Administration	1	1
Other	<u>10</u>	<u>11</u>
	<u>12</u>	<u>13</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration was paid to Trustees of the Charity during the financial year. (2022 - £Nil).

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 Apr 2022	24,291	21,577	45,868
Additions	<u>336</u>	<u>1,866</u>	<u>2,202</u>
At 31 Mar 2023	<u>24,627</u>	<u>23,443</u>	<u>48,070</u>
Depreciation			
At 1 Apr 2022	22,331	13,370	35,701
Charge for the year	<u>574</u>	<u>2,518</u>	<u>3,092</u>
At 31 Mar 2023	<u>22,905</u>	<u>15,888</u>	<u>38,793</u>
Carrying amount			
At 31 Mar 2023	<u>1,722</u>	<u>7,555</u>	<u>9,277</u>
At 31 Mar 2022	<u>1,960</u>	<u>8,207</u>	<u>10,167</u>

THE CITHRAH FOUNDATION

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	342	191
Accruals and deferred income	3,120	3,120
Social security and other taxes	2,150	2,650
	<u>5,612</u>	<u>5,961</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,630 (2022: £1,845).

18. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
General funds	17,267	57,724	(57,399)	17,592
Redundancy fund	8,800	–	–	8,800
	<u>26,067</u>	<u>57,724</u>	<u>(57,399)</u>	<u>26,392</u>

	At 1 Apr 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
General funds	13,460	63,370	(59,563)	17,267
Redundancy fund	8,800	–	–	8,800
	<u>22,260</u>	<u>63,370</u>	<u>(59,563)</u>	<u>26,067</u>

Restricted funds

	At 1 Apr 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
Restricted Funds	51,087	62,635	(51,439)	62,283
Supporting People	57,048	128,694	(119,489)	66,253
	<u>108,135</u>	<u>191,329</u>	<u>(170,928)</u>	<u>128,536</u>

	At 1 Apr 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
Restricted Funds	53,219	54,500	(56,632)	51,087
Supporting People	56,088	118,936	(117,976)	57,048
	<u>109,307</u>	<u>173,436</u>	<u>(174,608)</u>	<u>108,135</u>

THE CITHRAH FOUNDATION

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,639	6,638	9,277
Current assets	25,392	125,871	151,263
Creditors less than 1 year	(1,639)	(3,973)	(5,612)
Net assets	<u>26,392</u>	<u>128,536</u>	<u>154,928</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,550	6,617	10,167
Current assets	26,306	103,690	129,996
Creditors less than 1 year	(3,789)	(2,172)	(5,961)
Net assets	<u>26,067</u>	<u>108,135</u>	<u>134,202</u>