

REGISTERED COMPANY NUMBER: NI042975 (Northern Ireland)
REGISTERED CHARITY NUMBER: NI042975

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
The Cithrah Foundation**

M.B.McGrady & Co
Chartered Accountants
Suite 2B
Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

The Cithrah Foundation
Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 20
Detailed Statement of Financial Activities	21 to 22

The Cithrah Foundation
Report of the Trustees
for the Year Ended 31 March 2025

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 2025.

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 2024 - March 2025.

In addition to our ongoing projects including Personal Counselling, Support Services, Advice and Benefits, refuge through Selah Accommodation, Resettlement Support, volunteer recruitment and Domestic Abuse awareness training we have partnered with Women's Tec, in Newtownabbey to offer DIY courses for women. Two courses ran this year delivered by Women's Tec from our premises and we have also partnered with Northern Regional College (NRC) to provide art programmes for our clients. We delivered the first Bereavement Journey programme and the Alpha programme after securing funding from the Benefact Group.

Despite a lack of funding in general we have continued to adapt our premises to increase our capacity to hire out rooms and run programmes. Downstairs consists of three offices and a large training area and this year we have installed an additional toilet. We have also acquired the upstairs of the building and have two further counselling rooms up there along with a large area that is used for a variety of purposes, training, courses and a social space. Three fulltime staff members and several volunteers operate from our premises. Funding is provided by the Tutor Trust, Halifax, Supporting People, NIHE, Skipton Building Society, Help the Homeless, The Benefact Group, Garfield and Weston and contributions from our faithful donors.

This year we have further expanded our counselling volunteer team. In the past year we have maintained the voluntary services of three counsellors who have completed their counselling training with us and we have also taken on another student counsellor. We are grateful for their commitment and dedication to our service users as they provide a service in times of crisis 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 volunteers 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 also been able to hire out our office to Nexus who provide counselling for clients who have experienced sexual abuse and Wave who provide counselling to trauma victims.

The demand for the advice and benefits service has continue to grow this year and we work closely with the Housing Executive who hold a bi-monthly housing clinic at our offices. Our service is facilitated by a volunteer working two full days per week on an appointment only basis. Unfortunately, we did not achieve our other objective of employing an advice and benefits worker, which now means clients may have to wait a little longer for an appointment.

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 the number of people suffering with mental health issues is on the rise. 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 also developed our upstairs as a safe space for people to come and have a coffee, chat to others or simply sit and read away from their everyday stressful lives. 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, NIHE, HSC PHA Clear Project, Skipton Building Society, Garfield and Weson, Help the Homeless, The Benefact Group, Carrickfergus Vineyard, Baby Basics - The United Parish.

Our main fundraising event this year was hosting a Christmas Grotto on our premises, allowing children in the local community to come and visit Santa, receive a gift and a photo for an affordable fee. The event was well attended, and the feedback was very positive from our visitors. This event was greatly received by the local community which has helped to raise our profile.

The Cithrah Foundation

Report of the Trustees for the Year Ended 31 March 2025

Selah has remained busy with an occupancy of 94% 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. There has been works carried out on two of the apartments which has been challenging for the staff as they had to delay referrals coming in. The apartments have all had new furniture this year including wardrobes, mattresses and tables and chairs.

The large room upstairs has been renovated and we now hold all staff training her for Cithrah and Selah staff, negating the need to hire rooms for training our staff. This has been extremely beneficial and has meant that we are also able to provide training for our residents.

In review of the strategic plan, we continue to pursue our objective of building a male refuge. The site of the refuge has been identified, and our business plan has been submitted to our funders, however due to a lack of government funding, the plan has not yet been fully approved. The numbers of men receiving counselling at Cithrah has increased this year and therefore we will continue to work towards our objective as we feel there is a need for this level of support for men.

The year ahead is destined to be challenging, however we will continue to adapt and provide services that are required for our local community. We intend to raise the profile of Cithrah further and develop our programmes and services as seen as required from the local community. We intend to pursue funding from all avenues and work towards making Cithrah sustainable.

OBJECTIVES AND ACTIVITIES

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.

The Cithrah Foundation
Report of the Trustees
for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

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.

This year we have increased the number of clients we are working with in the community as awareness of our services has been raised significantly. We have also developed our social media platforms to promote awareness of domestic abuse, help available and the programmes and services we can offer to people.

We also underwent the QMT (Quality Monitoring Tool) assessment in January 2025 which saw us maintain our accreditation for the next three years with no actions to correct. This is an exceptional achievement of which we are extremely proud of our staff, who display the utmost dedication and commitment to their roles.

Internal and external factors

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. 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 have had to manage 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 continue at a minimal level 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.

FINANCIAL REVIEW

Financial position

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 been taken this into consideration and are pursuing other avenues.

Principal funding sources

The Safe house "Selah" is funded by Supporting People, NI Housing Executive donations and fundraising. The rents are paid by the residents either from their own income or Housing benefit. Supporting People did increase the wages last year 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.

The Cithrah Foundation
Report of the Trustees
for the Year Ended 31 March 2025

FINANCIAL REVIEW

Reserves policy

The reserves section has been designed to recognise Cithrah's requirements for reserves considering the main risks to the organisation. It has established this section whereby the unrestricted funds not committed should equate to 8 weeks total resources expended. The aim is to provide sufficient funds to cover any unforeseen costs which may arise, recognise the volatile funding environment as well as allowing for the payment of any liabilities which would arise should the company cease to operate. Any call upon the use of reserves will be at the approval of the Finance Sub-Committee which will examine the rationale for doing so and agree an amount where appropriate.

As at 31 March 2025, the total funds were £146,844, an decrease of £9,866 on the previous year, and comprising unrestricted funds of £46,717, designated unrestricted funds of £8,800 and restricted funds of £91,327.

Going concern

The directors believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the Cithrah Foundation. The organisation continues to work in partnership with government bodies and agencies to develop a longer term strategy to support victims of domestic violence.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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 above eleven Trustees recorded in Reference and Administrative Details..

Recruitment and appointment of new trustees

The Cithrah Foundation requires all members of the Board of Directors to be fully committed to the aims and values of the charity in line with our Christian ethos. Specific skills required by Cithrah is often identified at board meetings and potential members are contacted by existing board members. They are then invited to attend scheduled meetings and, if appropriate, they are elected to the board as a Trustee at the next AGM.

Organisational structure

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

Induction and training of new trustees

New board members are provided with our induction pack, containing all policies, procedures and information on their roles and responsibilities. They are also offered domestic abuse training. Good governance training is also provided and available for all directors on the SharePoint. New Members are given access to the Board of Directors File on our shared company drive, containing all board documents and minutes of the board meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI042975 (Northern Ireland)

Registered Charity number

NI042975

The Cithrah Foundation
Report of the Trustees
for the Year Ended 31 March 2025

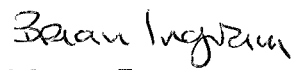
Registered office
Unit 6 Decourcy Centre
Lancasterian Street
Carrickfergus
Co. Antrim
BT38 7AG

Trustees
S Bloomer
G Bowron
G E Bradford
H Eccles
C E Harper
B Ingram
A Lavery
M M McAllister
A McFarlane
C Wallace
L Evans
P Scott

Company Secretary
H Eccles

Independent Examiner
Conaill McGrady FCA
M.B.McGrady & Co
Chartered Accountants
Suite 2B
Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

Approved by order of the board of trustees on 27 November 2025 and signed on its behalf by:


B Ingram - Trustee

**Independent Examiner's Report to the Trustees of
The Cithrah Foundation**

Independent examiner's report to the trustees of The Cithrah Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 ('the 2006 Act').

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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

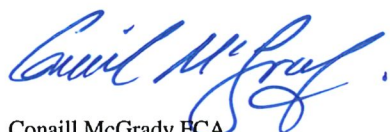
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Conaill McGrady FCA
The Institute of Chartered Accountants in Ireland

M.B.McGrady & Co
Chartered Accountants
Suite 2B
Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

27 November 2025

The Cithrah Foundation

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		11,039	-	11,039	39,700
Charitable activities					
Charitable Activities		-	269,688	269,688	236,207
Support Costs		-	4,073	4,073	9,880
Other trading activities	2	4,694	-	4,694	4,630
Investment income	3	504	-	504	310
Total		<u>16,237</u>	<u>273,761</u>	<u>289,998</u>	<u>290,727</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activities		333	192,294	192,627	233,032
Support Costs		20,320	77,091	97,411	50,460
Governance Costs		2,082	7,744	9,826	5,453
Total		<u>22,735</u>	<u>277,129</u>	<u>299,864</u>	<u>288,945</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	10	(6,498)	(3,368)	(9,866)	1,782
		<u>(3,289)</u>	<u>3,289</u>	<u>-</u>	<u>-</u>
Net movement in funds		(9,787)	(79)	(9,866)	1,782
RECONCILIATION OF FUNDS					
Total funds brought forward		65,305	91,405	156,710	154,928
TOTAL FUNDS CARRIED FORWARD		<u><u>55,518</u></u>	<u><u>91,326</u></u>	<u><u>146,844</u></u>	<u><u>156,710</u></u>

The notes form part of these financial statements

The Cithrah Foundation

**Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	7	785	5,571	6,356	7,879
CURRENT ASSETS					
Debtors	8	14,424	2,325	16,749	2,469
Cash at bank and in hand		54,225	88,951	143,176	156,033
		<u>68,649</u>	<u>91,276</u>	<u>159,925</u>	<u>158,502</u>
CREDITORS					
Amounts falling due within one year	9	(13,917)	(5,520)	(19,437)	(9,671)
NET CURRENT ASSETS		<u>54,732</u>	<u>85,756</u>	<u>140,488</u>	<u>148,831</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>55,517</u>	<u>91,327</u>	<u>146,844</u>	<u>156,710</u>
NET ASSETS		<u>55,517</u>	<u>91,327</u>	<u>146,844</u>	<u>156,710</u>
FUNDS					
10					
Unrestricted funds:					
General fund				46,717	56,505
Redundancy Fund				8,800	8,800
				<u>55,517</u>	<u>65,305</u>
Restricted funds				<u>91,327</u>	<u>91,405</u>
TOTAL FUNDS				<u>146,844</u>	<u>156,710</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

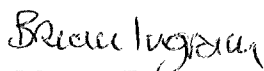
The notes form part of these financial statements

The Cithrah Foundation

Balance Sheet - continued
31 March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2025 and were signed on its behalf by:


B Ingram - Trustee


G Bowron - Trustee

The notes form part of these financial statements

The Cithrah Foundation

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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 and expenditure.

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

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Judgements and key sources of estimation uncertainty

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

Income 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 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 volunteer.
- Income from contracts for the supply of services is recognised with the delivery of 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 included 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 included 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 cost relating to the governance of the charity apportioned to charitable activities.

The Cithrah Foundation

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Resources expended

- 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 fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 or two sub-classes: restricted income funds or endowment funds.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

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 is recognised.

The Cithrah Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Financial instruments

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 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.

2. OTHER TRADING ACTIVITIES

	31/3/25	31/3/24
	£	£
Fundraising events	3,376	2,546
Refuge Rental Income	-	1,472
Rental Income	1,318	612
	<u>4,694</u>	<u>4,630</u>

3. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Deposit account interest	<u>504</u>	<u>310</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/25	31/3/24
	£	£
Depreciation - owned assets	<u>2,117</u>	<u>2,628</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

The Cithrah Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	39,700	-	39,700
Charitable activities			
Charitable Activities	-	236,207	236,207
Support Costs	-	9,880	9,880
Other trading activities	3,158	1,472	4,630
Investment income	310	-	310
Total	<u>43,168</u>	<u>247,559</u>	<u>290,727</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	-	233,032	233,032
Support Costs	4,254	46,206	50,460
Governance Costs	-	5,453	5,453
Total	<u>4,254</u>	<u>284,691</u>	<u>288,945</u>
NET INCOME/(EXPENDITURE)	38,914	(37,132)	1,782
RECONCILIATION OF FUNDS			
Total funds brought forward	26,391	128,537	154,928
TOTAL FUNDS CARRIED FORWARD	<u><u>65,305</u></u>	<u><u>91,405</u></u>	<u><u>156,710</u></u>

The Cithrah Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024	24,627	24,673	49,300
Additions	-	594	594
	<u>24,627</u>	<u>25,267</u>	<u>49,894</u>
At 31 March 2025	24,627	25,267	49,894
	<u>24,627</u>	<u>25,267</u>	<u>49,894</u>
DEPRECIATION			
At 1 April 2024	23,336	18,085	41,421
Charge for year	322	1,795	2,117
	<u>23,336</u>	<u>18,085</u>	<u>41,421</u>
At 31 March 2025	23,658	19,880	43,538
	<u>23,658</u>	<u>19,880</u>	<u>43,538</u>
NET BOOK VALUE			
At 31 March 2025	969	5,387	6,356
	<u>969</u>	<u>5,387</u>	<u>6,356</u>
At 31 March 2024	1,291	6,588	7,879
	<u>1,291</u>	<u>6,588</u>	<u>7,879</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25 £	31/3/24 £
Trade debtors	324	-
Prepayments and accrued income	16,425	2,469
	<u>16,749</u>	<u>2,469</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25 £	31/3/24 £
Trade creditors	3,671	-
Social security and other taxes	3,521	1,079
Pension control account	30	538
Net wages control account	1,893	-
Accruals and deferred income	10,322	8,054
	<u>19,437</u>	<u>9,671</u>

The Cithrah Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	56,505	(6,499)	(3,289)	46,717
Redundancy Fund	8,800	-	-	8,800
	<u>65,305</u>	<u>(6,499)</u>	<u>(3,289)</u>	<u>55,517</u>
Restricted funds				
Restricted Funds	-	(608)	608	-
Supporting People	66,254	179	-	66,433
Tudor Trust	6,855	2,256	-	9,111
Halifax	-	(872)	872	-
Charity Projects	1,146	(1,146)	-	-
Garfield Weston Foundation	10,931	(6,897)	-	4,034
Housing Benefit	4,902	4,648	-	9,550
Job Start Scheme	1,317	(2,264)	947	-
Homeless Connect - Goodwill Grant	-	3	(3)	-
Skipton Building Society	-	229	-	229
Benefact Trust	-	1,970	-	1,970
Help The Homeless	-	(865)	865	-
	<u>91,405</u>	<u>(3,367)</u>	<u>3,289</u>	<u>91,327</u>
TOTAL FUNDS	<u>156,710</u>	<u>(9,866)</u>	<u>-</u>	<u>146,844</u>

The Cithrah Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,237	(22,736)	(6,499)
Restricted funds			
Restricted Funds	-	(608)	(608)
Supporting People	131,731	(131,552)	179
Tudor Trust	31,902	(29,646)	2,256
Halifax	-	(872)	(872)
Charity Projects	-	(1,146)	(1,146)
Garfield Weston Foundation	20,000	(26,897)	(6,897)
Housing Benefit	74,876	(70,228)	4,648
Clear Developing Healthy Communities	547	(547)	-
Job Start Scheme	4,073	(6,337)	(2,264)
Homeless Connect - Goodwill Grant	832	(829)	3
Skipton Building Society	1,000	(771)	229
Benefact Trust	3,800	(1,830)	1,970
Help The Homeless	5,000	(5,865)	(865)
	<u>273,761</u>	<u>(277,128)</u>	<u>(3,367)</u>
TOTAL FUNDS	<u><u>289,998</u></u>	<u><u>(299,864)</u></u>	<u><u>(9,866)</u></u>

The Cithrah Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	17,591	38,914	-	56,505
Redundancy Fund	8,800	-	-	8,800
	<u>26,391</u>	<u>38,914</u>	<u>-</u>	<u>65,305</u>
Restricted funds				
Restricted Funds	47,613	(46,607)	(1,006)	-
Supporting People	66,253	1	-	66,254
Tudor Trust	6,757	98	-	6,855
Charity Projects	4,440	(4,300)	1,006	1,146
Garfield Weston Foundation	-	10,931	-	10,931
Housing Benefit	-	4,902	-	4,902
Job Start Scheme	-	1,317	-	1,317
Safe Lives	3,474	(3,474)	-	-
	<u>128,537</u>	<u>(37,132)</u>	<u>-</u>	<u>91,405</u>
TOTAL FUNDS	<u>154,928</u>	<u>1,782</u>	<u>-</u>	<u>156,710</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,168	(4,254)	38,914
Restricted funds			
Restricted Funds	(1)	(46,606)	(46,607)
Supporting People	127,155	(127,154)	1
Tudor Trust	31,904	(31,806)	98
Halifax	10,675	(10,675)	-
Charity Projects	-	(4,300)	(4,300)
Garfield Weston Foundation	20,000	(9,069)	10,931
Housing Benefit	46,637	(41,735)	4,902
Clear Developing Healthy Communities	2,924	(2,924)	-
Rent Paid By Residents	1,472	(1,472)	-
Job Start Scheme	9,879	(8,562)	1,317
Homeless Connect - Goodwill Grant	347	(347)	-
Safe Lives	(3,474)	-	(3,474)
Social Services	41	(41)	-
	<u>247,559</u>	<u>(284,691)</u>	<u>(37,132)</u>
TOTAL FUNDS	<u>290,727</u>	<u>(288,945)</u>	<u>1,782</u>

The Cithrah Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	17,591	32,415	(3,289)	46,717
Redundancy Fund	8,800	-	-	8,800
	<u>26,391</u>	<u>32,415</u>	<u>(3,289)</u>	<u>55,517</u>
Restricted funds				
Restricted Funds	47,613	(47,215)	(398)	-
Supporting People	66,253	180	-	66,433
Tudor Trust	6,757	2,354	-	9,111
Halifax	-	(872)	872	-
Charity Projects	4,440	(5,446)	1,006	-
Garfield Weston Foundation	-	4,034	-	4,034
Housing Benefit	-	9,550	-	9,550
Job Start Scheme	-	(947)	947	-
Homeless Connect - Goodwill Grant	-	3	(3)	-
Safe Lives	3,474	(3,474)	-	-
Skipton Building Society	-	229	-	229
Benefact Trust	-	1,970	-	1,970
Help The Homeless	-	(865)	865	-
	<u>128,537</u>	<u>(40,499)</u>	<u>3,289</u>	<u>91,327</u>
TOTAL FUNDS	<u>154,928</u>	<u>(8,084)</u>	<u>-</u>	<u>146,844</u>

The Cithrah Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,405	(26,990)	32,415
Restricted funds			
Restricted Funds	(1)	(47,214)	(47,215)
Supporting People	258,886	(258,706)	180
Tudor Trust	63,806	(61,452)	2,354
Halifax	10,675	(11,547)	(872)
Charity Projects	-	(5,446)	(5,446)
Garfield Weston Foundation	40,000	(35,966)	4,034
Housing Benefit	121,513	(111,963)	9,550
Clear Developing Healthy Communities	3,471	(3,471)	-
Rent Paid By Residents	1,472	(1,472)	-
Job Start Scheme	13,952	(14,899)	(947)
Homeless Connect - Goodwill Grant	1,179	(1,176)	3
Safe Lives	(3,474)	-	(3,474)
Social Services	41	(41)	-
Skipton Building Society	1,000	(771)	229
Benefact Trust	3,800	(1,830)	1,970
Help The Homeless	5,000	(5,865)	(865)
	<u>521,320</u>	<u>(561,819)</u>	<u>(40,499)</u>
TOTAL FUNDS	<u>580,725</u>	<u>(588,809)</u>	<u>(8,084)</u>

11. EMPLOYEE BENEFIT OBLIGATIONS

Contributions to defined contribution plans are recognised as an expense in the period in which the related services 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 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.

The Cithrah Foundation
Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

The Cithrah Foundation
Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31/3/25 £	31/3/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,834	39,567
Sundry Income	205	133
	<u>11,039</u>	<u>39,700</u>
Other trading activities		
Fundraising events	3,376	2,546
Refuge Rental Income	-	1,472
Rental Income	1,318	612
	<u>4,694</u>	<u>4,630</u>
Investment income		
Deposit account interest	504	310
Charitable activities		
Grants	273,761	246,087
	<u>289,998</u>	<u>290,727</u>
Total incoming resources		
	<u>289,998</u>	<u>290,727</u>
EXPENDITURE		
Charitable activities		
Wages	114,208	117,645
Social security	6,909	12,393
Pensions	3,400	8,484
Rates and water	716	680
Insurance	5,525	6,028
Light and heat	2,125	4,740
Telephone	6,197	5,943
Postage and stationery	924	533
Sundries	887	1,333
Rent	30,995	33,302
Charitable Donations	-	1,909
Counselling Services	-	2,380
IT Costs	7,047	5,907
Project Costs	874	7,459
Refuge Furnishings	6,572	5,197
Cleaning	937	576
Repairs and Maintenance	3,619	18,523
Staff Training	1,260	-
Subscriptions	223	-
Carried forward	192,418	233,032

This page does not form part of the statutory financial statements

The Cithrah Foundation
Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31/3/25 £	31/3/24 £
Charitable activities		
Brought forward	192,418	233,032
Health and Safety	209	-
	<u>192,627</u>	<u>233,032</u>
Support costs		
Management		
Wages	54,381	23,789
Social security	-	2,461
Pensions	4,197	1,594
Insurance	782	1,974
Light and heat	4,900	238
Telephone	516	310
Postage and stationery	-	2,179
Advertising	175	578
Sundries	1,287	-
Repairs & Maintenance	4,517	-
Office Supplies	60	71
Staff Training	395	3,441
Travel & Subsistence	-	92
Subscriptions	513	294
Office Rental Costs	9,376	8,378
Office IT Costs	426	1,327
Subscriptions	-	250
Cleaning	613	-
Recruitment Costs	-	66
Health and Safety	154	709
Fundraising Costs	1,479	-
Project expenses	6,829	-
Volunteer costs & supervision	4,532	-
	<u>95,132</u>	<u>47,751</u>
Finance		
Bank charges	89	82
Fixtures and fittings	323	431
Computer equipment	1,796	2,196
PAYE interest	71	-
	<u>2,279</u>	<u>2,709</u>
Governance costs		
Accountancy fees	9,826	5,453
Total resources expended	<u>299,864</u>	<u>288,945</u>
Net (expenditure)/income	<u>(9,866)</u>	<u>1,782</u>

This page does not form part of the statutory financial statements