

**Charity registration number NIC105748**

**Company registration number NI031975 (Northern Ireland)**

**FIRST HOUSING AID & SUPPORT SERVICES LTD**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

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# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Phil Mahon (Chairperson) Stephen Connolly Patrick Gray Deborah Lamberton Lucy Campfield Sharon Williams Gerry Burns
<b>Secretary</b>	Kevin Wright
<b>Charity number</b>	NIC105748
<b>Company number</b>	NI031975
<b>Registered office</b>	23 Bishop Street Derry~Londonderry BT48 6PR
<b>Auditor</b>	Moore (NI) LLP 21/23 Clarendon Street Derry/Londonderry BT48 7EP
<b>Bankers</b>	AIB Bank Meadowbank Strand Road Derry~Londonderry BT48 7TN
<b>Solicitors</b>	Clarendon Legal Solicitors 48 Clarendon Street Derry BT48 7ET

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

#### **Objectives and activities**

First Housing Aid and Support Services (FHASS) is a voluntary sector non-profit making organisation in operation since 1989 (formerly known as Foyle Homeless Action and Advice Service), which provides professional advice on housing in Northern Ireland and solutions to people who find themselves in housing difficulties.

First Housing is committed to providing and developing services that offer a meaningful response to the needs of all homeless people. It is our commitment to ensure that a decent home is within the reach of every family and single person. First Housing continues to play a key role in the much-needed provision of support and accommodation to people in severe housing difficulty throughout Northern Ireland.

First Housing believes that everyone has a fundamental right to a home that is safe, secure and affordable. First Housing responds to the needs of homeless people through initiatives focused towards providing quality accommodation and support. These services are based on preventing individuals and families from becoming homeless in the first place, and the provision of accommodation and support to help ensure individuals achieve the skills they need for them to live independently.

#### **Primary Purpose**

First Housing was established for the relief of poverty and sickness and the advancement of education, and to establish or promote the establishment within the area of Northern Ireland ('the area of benefit') of a specialist advice service providing information and support for homeless/vulnerable people.

Our **mission** is to respond effectively to the social needs of the community through the provision of high quality temporary accommodation, education and specialist services.

Our **values** are:

**Integrity** - We are ethical, honest and transparent in our decisions and actions.

**Respect** - We honour all people, acknowledge differences and always uphold dignity.

**Hope** - We are inspired by the possibilities for all people to find their strengths and take control of their life choices.

**Compassion** - We genuinely care for others.

**Courage** - We are willing to face challenges and be creative and imaginative in finding solutions.

**Excellence** - We strive to achieve excellence across all our programmes and services.

Our charitable activities are conducted through four main services. Our **Addiction Services** provides accommodation, floating support and specialist outreach services. Our **Floating Support and Resettlement Service** provides support for families, young people and those living independently who may experience difficulties with mental health. Our **Accommodation Services** supports families and young people whilst in temporary accommodation and **Smart Move** provides private rented sector accommodation and tenancy support.

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Primary Objectives for the Year 2023/24**

- Continue to provide high quality supported accommodation with housing related support to people who are homeless across Northern Ireland. We will also ensure quality standards are in place across our projects and services in line with best practice and regulatory requirements.
- Secure funding to continue with refurbishment at Ardmoulin, Jefferson Court and Dillon Court accommodation projects.
- Work to further develop partnerships and working protocols with relevant agencies and organisations across the voluntary, community and statutory sectors.
- Continue to seek long term financial sustainability for our SmartMove Private Rented Sector Accommodation.
- Work to improve the quality and effectiveness of our Floating Support Service and consult with the Housing Executive and Supporting People to deliver models that suit the needs of our users.
- Ensure compliance with compulsory registration requirements of the Northern Ireland Social Care Council on an annual basis and continue with our commitment to Equal Opportunities.

Our long-term commitment is to provide quality services that offer value for money and choice to our service users. We will continue to evaluate our services in conjunction with our service users, offering them a voice and choice as to how services can meet their needs. We will also continue to work towards our strategic goals of championing early intervention, tackling rough sleeping, supporting young people, promoting the private rented sector and improving the well-being of vulnerable people.

#### **Public Benefit**

The Trustees have considered the Charity legislation which sets out the requirements for charities to demonstrate the aims and activities are for public benefit. The Trustees confirm that they have had regard to the Charity Commission NI guidance on public benefit.

The direct benefits flowing from our purposes include reduced levels of homelessness and reduced risk of becoming homeless for people that use our services. First Housing responds to the needs of people that are homeless, or at risk of becoming homeless, through initiatives focused towards providing quality accommodation and support. The benefits to society include an increase in independent living within communities as individuals acquire the skills they need to do so. This is in line with the Strategic Direction of the new Strategy "Ending Homelessness Together 2022-2027".

#### **Main services provided to further the charity's purposes for public benefit**

- Temporary accommodation and specialised housing projects for single person households and families who are homeless.
- Supported housing in the community for people living with mental health issues.
- Specialist accommodation projects for young people leaving care, young parents and people suffering alcohol abuse who are sleeping rough.
- Family Visitor Service in partnership with Western Trust to deliver vital services to Young Parents, especially those whose Children have links to the Trust.
- Deliver accommodation with support for clients waiting permanent public sector housing. Our focus is on safety and security and our temporary accommodation projects are staffed 24/7
- Resettlement and floating support services for young people, families and people with mental health difficulties living in the community.
- Private sector housing and 'Smart Move' Private Sector Access Schemes for people requiring immediate and permanent housing, inclusive of those excluded through legislative frameworks namely The Homeless Persons Order (NI) 1988 amended 2003
- Mediation and tenancy support services for tenants living in the private rented sector.
- Property management and landlord support services.
- Night Support Services and outreach support to rough sleepers and people with chronic alcohol issues in need of help and support.
- Services to provide young people that are homeless helping to target barriers to education, training, and employment.
- Support to those residing in Bed and Breakfast and other dispersed temporary accommodation where no other support is available.

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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These services are provided across Northern Ireland by approximately 131 staff members. To measure public benefit, we use a bespoke database system (PSOCC) that allows us to record the individual needs of our service users, the support provided and the outcomes that have been achieved. Our overall ethos is one of prevention and help and support to enable individuals to move successfully into their community of choice and avoid re-occurring homelessness.

#### **Volunteers**

As an organisation First Housing have valued the contribution made to our services by very dedicated volunteers which in turn enables us to add value to the work we do.

At Ramona House we have a student from Southwest College, Omagh. We also have a volunteer in our Gardening project, she is with us every Thursday for 3-4 hours. We also have visiting student nurses at varying times of the year.

We also have a student and volunteers at both Shepherds View and Dillon Court.

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Achievements and performance**

##### **Front-Line Delivery**

- Continue to provide high quality supported accommodation with housing related support to people who are homeless across Northern Ireland. We will also ensure quality standards are in place across our projects and services in line with best practice and regulatory requirements.
- Work to improve the quality and effectiveness of our Floating Support Service and consult with the Housing Executive and Supporting People to deliver models that suit the needs of our users.

Throughout the year First Housing continued to provide high quality supported accommodation with housing related support to homeless people across Northern Ireland. We responded to the needs of 4903 individuals in crisis requiring either accommodation, floating support or advice and guidance. We are continuing to experience difficulties moving through our accommodation services. In the main this is due to complexity of need and the fact there is less available move on accommodation at present. Our service continues to support individuals with very complex needs related to benefit changes, mental ill health, and serious addiction issues. As a result of this we have found it necessary to increase the duration of support to people in crisis.

Within our supported accommodation units, we provided accommodation to 487 individuals and families. This allows us to work in partnership with the NIHE (Northern Ireland Housing Executive) to fulfil their statutory duty under The Homeless Persons (NI) Order 1988, as amended 2003.

We have eight accommodation projects:

- Three, based in Belfast, Derry City and Strabane, working with families with a particular focus on children who have been in, or are at risk of being taken into care.
- Two, based in Derry City and Omagh, working with people with drug and alcohol issues; the Derry City Project also has emergency beds and is closely linked to a street outreach service trying to ensure that no one is sleeping out.
- Two based in Derry City working with young people who have high support needs, again quite a number of these have recently left the care system.
- And one that provides a mix of permanent and temporary accommodation also in Strabane. In all, we have 145 units in management.

We have a variety of Floating Support Services based in Belfast, Derry/Londonderry, Strabane, Omagh, Enniskillen and Limavady. All our Floating Support Services are working over and above their capacity due to a marked increase in referrals. Floating Support Families (including support for those in dispersed accommodation) currently provide support to 321 families at any one time. In the last year, 3,042 families have received support from the service.

The Youth Accommodation Support Service has a capacity to support 81 young people at any given time. In the last year, the total number supported was 281.

The service for Older People has a capacity of 80 individuals and has dealt with 265 individuals in the past year.

The Floating Support Harm Reduction Team has a capacity of 8 individuals and has dealt with 27 individuals in the past year.

The B&B Floating Support/Complex Needs team has a capacity of 90 and has dealt with 194 cases in the past year.

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

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The Mental Health Resettlement Service is currently in the process of a reconfiguration in consultation with Supporting People and the Trust to expand services to the community. This proposal will offer a hybrid service of Accommodation with support and resettlement support within the community aimed at prevention of homelessness and sustainability of accommodation. The new model would allow more capacity increasing from 17 at present to 30 service users.

### **Challenges and Trends**

- **Increased Referrals:** A marked year-on-year increase in referrals across all services.
- **Economic Factors:** The recession, cost of living rise, inflation, and increasing interest rates are contributing to the surge in demand.
- **Mental Health and Addiction:** A considerable number of referrals involve individuals with mental health and addiction issues.
- **Capacity Issues:** Services are operating above capacity due to the increased volume of referrals.
- **Specialist Support:** The Specialist Floating Support Service has supported 310 individuals, including rough sleepers and those with addiction and substance misuse issues.
- **The Homelessness Situation:** Each year new households present as homeless, requiring a response to their housing need. The statutory homeless acceptance rate is high compared to other areas on the mainland. In 2023/24 the total number of applicants to the NIHE in the waiting list for social housing was 47,312. Of this number 35,464 were deemed to be in 'housing stress'. This means they had 30 or more points under the social housing selection scheme.

### **Partnership Working**

First Housing continues to work in partnership under the Public Health Agenda with Arc and De Paul, to deliver low threshold services to people in the community to individuals who are impacted by Alcohol and who have acute and complex needs. Our Harm Reduction Service continues to meet people "where they are at" to help them to reduce the harms associated with addiction.

We are also active participants in the following groups specifically focused on homelessness and health

- Local area Drug and Alcohol Coordination Teams.
- NIHE Homelessness Strategy Forum.
- NIHE Regional Homelessness group.
- NIHE Client Reference Group.
- Jointly Commissioned Services Group led by the Western Trust and NIHE.
- Derry and Strabane Council Task Force on Temporary accommodation.
- Causeway Local Area Action Group led by NIHE.
- Western Trust Joint Commissioning Services Group.
- PHA (Public Health Agency) Joint Consortium.

Through these partnerships staff members continue to have input into advocating and influencing policy and practice as well as ensuring quality service delivery.

First Housing Aid & Support services continues to comply with compulsory registration for all relevant staff with the Northern Ireland Social Care Council.

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Significant Factors**

First Housing Aid & Support Services remains steadfast in its mission to maintain and develop essential services for those in need. Despite reduction in Covid-19 infections, we remain vigilant, ensuring the safety and well-being of our service users and staff.

Undoubtedly, this year we have faced many difficulties. An economic climate marked by inflation and rising energy costs presented significant challenges. Collaboration among statutory agencies has been key in enabling us to provide comprehensive support. We welcome the intent from Department of Communities to progress towards multi-year budgets.

#### **Progress and Collaboration**

We have witnessed inspiring examples of progress and collaboration. Partnerships with local organisations have bolstered our efforts, and community support has been instrumental in navigating these trying times.

#### **Staff Development**

The complex needs of our service users demand that we remain committed to continuous staff development. This year, we will enhance our training programs to equip our team with the skills necessary to provide exceptional housing-related support.

#### **Conclusion**

As we look to the future, we are encouraged by the strength and adaptability demonstrated by our organisation. We are dedicated to exploring all opportunities to respond effectively and remain committed to the betterment of our service users' lives.

#### **Support from our Partners**

We are indebted to The Housing Executive, the Western Trust, the Public Health Agency, the Oak Foundation, the Department of Health and other voluntary partners in the community for their continued support.

#### **Financial review**

The Statement of Financial Activities (SOFA) shows gross income from all sources and the split of activity between restricted and unrestricted funds.

#### **Incoming Resources**

First Housing enjoys long standing relationships with several key funders, in the main the Northern Ireland Housing Executive Supporting People Programme and the Western Health & Social Care Trust. Our services are funded either by contract agreements, grant aid funding, or service level agreements. Initial funding is awarded after a competitive tender process. Assuming the services successfully operate within agreed parameters, Contract agreements are renewed on a yearly basis with Service Level agreements generally running for three-year cycles. We are extremely proud of these long-term associations and work tirelessly to attain the quality standards required by these core funding bodies.

Additionally, we have received support from the NIHE Project Improvement Fund our Floating Support Enniskillen service. We have also commenced our new project with funding from the Oak Foundation aimed at proving advice and homelessness prevention. This project began in January 2024 and will continue for three years. Funding was also secured from Department of Health to allow employees to enhance their training and complete Level 5 certifications.

In March 2024, Supporting People announced a non-recurring payment would be made in the amount of approximately 4.25% of 2023/2024 funding.. WHSCT (Western Health & Social Care Trust) also announced uplifts of 0.8% and 0.49% which was to be backdated to April 2023. Both the non-recurrent payment and uplifts were extremely welcomed and provided much needed reassurance in our services.

Total income for the year was £5,562,321 of which approximately 99% was generated from charitable activities including receipt of grant aid funding. The balance of income was generated from donations and legacies received and other income. Total expenditure by the charity was £5,227,823, all of which was expended on direct charitable activities. The balance on unrestricted funds and restricted funds at the period end was £646,995 and £663,291 respectively.

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

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### **Reserves Policy**

The Trustees consider it prudent to hold monies in reserve in the event that unforeseen circumstances should lead to financial difficulties which might put the future of the aims and objectives of the charity in doubt.

Free reserves are defined by the Trustees as unrestricted income funds freely available for use as the charity so determines and thereby excludes any funds committed, invested in tangible fixed assets held by the charity and restricted or designated funds.

The Trustees have established a formal policy which stipulates that free reserves be maintained at a level based on the costs required to cease the charity's activities in an orderly fashion in the event that a significant drop of funding does not allow the continuation of services. At the reporting date, the Trustees have calculated the level of reserves required in such a scenario to be in the region of £600,000. Free reserves as at 31st March 2024 are £608,537. The Trustees continue to strive to build a general level of reserves in accordance with their policy.

### **Risk Management**

The Trustees, in conjunction with the senior management team, are aware of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised through the procedures for authorisation of all transactions and projects. Procedures are periodically reviewed to ensure that they continue to meet the needs of the group. Procedures are in place to ensure compliance with applicable laws and regulations and are reviewed periodically to ensure that they meet the needs of the charity.

### **Plans for future periods**

- Continue to provide high quality supported accommodation with housing related support to people who are homeless across Northern Ireland. This will involve working closely with our current funding bodies to ensure financial sustainability.
- Continue to develop partnerships and working protocols with relevant agencies and organisations across the voluntary, community and statutory sectors.
- Continue to build future financial sustainability for our SmartMove Private Rented Sector Accommodation
- Further develop the quality and effectiveness of our alcohol and addiction services.
- Further develop the quality and effectiveness of our Floating Support Service.
- Ensure compliance with compulsory registration requirements of the Northern Ireland Social Care Council on an annual basis.
- Focus on initiatives to address isolation amongst young people. Due to the success of programmes currently running in Jefferson Court and throughout the Dispersed Outreach Programme, we will continue to build on the provision of diversionary activities that provide valuable life skills, build confidence, self-esteem, and motivation amongst our young people.
- Continue with our commitment to Equal Opportunities.
- Review, revise and update our information and publicity materials for the organisation. We will review, revise, and update our company website.
- Ensure quality standards are maintained across our projects and services in line with best practice and regulatory requirements.
- Focus on continued service user involvement.
- Continue with the development of our new housing advice service from bases in Enniskillen, Omagh, Limavady, Derry City, Belfast/Antrim, and Armagh/Lurgan covering a wide range of housing and housing related issues to 4,500 clients annually.

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Operational Changes**

Some of the changes introduced during the pandemic increased our overall efficiency and have been retained for that reason alone. These include working from home for some staff, particularly the Floating Support staff, the use of laptops and smartphones rather than desktops and landlines and making better use of video conferences to reduce the amount of time we spend travelling to and from meetings.

The challenging environment in which we delivered services during the Pandemic demonstrated the importance of good employee relations, a highly experienced and dedicated staff team and our commitment to training and development. All will be maintained in the future.

We actively encourage service user involvement to shape the delivery of our services. The development of user groups in certain projects, in which clients who have benefited from our services continue to meet to provide support for each other, is another welcome new development we plan to continue.

#### **Structure, governance and management**

##### **Governing Document**

First Housing Aid and Support Services is a company limited by guarantee and does not have a shared capital. A memorandum and Articles of Association govern it and the liability of each member is limited to an amount not exceeding £1.

The Trustees have ultimate legal and financial responsibility for the affairs of First Housing, although the management of the organisation has generally been delegated to staff, through the Chief Officer.

The Trustees of the company, all of whom have been Trustees for a full year unless otherwise stated, are listed on the first page of this document.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Phil Mahon (Chairperson)

Stephen Connolly

Patrick Gray

Deborah Lamberton

Lucy Campfield

Sharon Williams

Gerry Burns

##### **Method of Appointment of Trustees**

The Board of Trustees manages the process of recruitment and appointment of Trustees, and may admit to membership any person interested in promoting the objects (primary purpose) of the company.

##### **Governance Review**

The Trustees remain satisfied that First Housing Aid & Support Services is compliant with good governance practices in line with the requirements of the Charity Commission of Northern Ireland.

##### **Organisational Structure**

Chief Officer Mr. Kevin Wright

##### **Senior Management Team**

Director of Operations	Mrs Eileen Best
Head of Finance	Mrs. Gemma Mc Whirter
Head of HR & Training	Mrs Sinead Mc Fadden
Head of Floating Support & Resettlement	Mrs Lorraine Lambert

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

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The Board of Trustees has overall legal responsibility for the charity. The Senior Management Team provides a 6 weekly report to the Board in writing and every Board is attended by the Chief Officer, the Director of Operations, the Head of Finance and the Head of Human Resources. Each Project/Service has a Manager/ Co-ordinator and a Deputy Manager, where appropriate. There are robust reporting structures in place throughout the organisation.

### **Statement of Trustees' responsibilities**

The Trustees, who are also the directors of First Housing Aid & Support Services Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Auditor**

In accordance with the company's articles, a resolution proposing that Moore (NI) LLP be reappointed as auditor of the company will be put at a General Meeting.

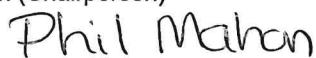
### **Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

Phil Mahon (Chairperson)

Trustee



20 December 2024

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF FIRST HOUSING AID & SUPPORT SERVICES LTD

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#### Opinion

We have audited the financial statements of First Housing Aid & Support Services Ltd (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF FIRST HOUSING AID & SUPPORT SERVICES LTD**

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#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Based on our understanding of the charitable company and its operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Charity SORP and the Companies Act 2006).

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF FIRST HOUSING AID & SUPPORT SERVICES LTD**

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The charitable company is also subject to other laws and regulations including employment law, regulations in relation to the company's charitable status and activities involving the receipt of funds which use is restricted by terms set out by the donor. Non-compliance in respect of any of these matters may have a material effect on the financial statements. Our required procedures in this area are limited to enquiry of Trustees and other management, and inspection of any regulatory or legal correspondence. These limited procedures did not identify any actual or suspected non-compliance.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment, we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

#### **Audit response to risks identified**

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.
- Auditing the risk of use of charity funds outside of restrictions imposed by the donor by review of funding letters of offer to identify restrictions, and review of funding claims prepared by management to check compliance with restrictions.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF FIRST HOUSING AID & SUPPORT SERVICES LTD**

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**John Love (Senior Statutory Auditor)  
for and on behalf of Moore (NI) LLP**

**20 December 2024**

**Chartered Accountants  
Statutory Auditor**

**21/23 Clarendon Street  
Derry/Londonderry  
BT48 7EP**

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

### Current financial year

	Notes	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Total 2023
<b>Income from:</b>					
Donations and legacies	3	48,692	-	48,692	45,159
Charitable activities	4	1,519,555	3,994,074	5,513,629	5,120,156
<b>Total income</b>		<b>1,568,247</b>	<b>3,994,074</b>	<b>5,562,321</b>	<b>5,165,315</b>
<b>Expenditure on:</b>					
Charitable activities	5	1,470,469	3,757,354	5,227,823	5,069,656
<b>Net incoming resources before transfers</b>		<b>97,778</b>	<b>236,720</b>	<b>334,498</b>	<b>95,659</b>
Gross transfers between funds	18	91,384	(204,871)	(113,487)	-
<b>Net income for the year/</b>		<b>189,162</b>	<b>31,849</b>	<b>221,011</b>	<b>95,659</b>
<b>Net movement in funds</b>		<b>189,162</b>	<b>31,849</b>	<b>221,011</b>	<b>95,659</b>
Fund balances at 1 April 2023		457,833	631,442	1,089,275	993,615
<b>Fund balances at 31 March 2024</b>		<b>646,995</b>	<b>663,291</b>	<b>1,310,286</b>	<b>1,089,274</b>

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

### Prior financial year

	Notes	Unrestricted funds 2023	Restricted funds 2023	Total 2023
<b>Income from:</b>				
Donations and legacies	3	29,992	15,167	45,159
Charitable activities	4	1,422,534	3,697,622	5,120,156
<b>Total income</b>		<b>1,452,526</b>	<b>3,712,789</b>	<b>5,165,315</b>
<b>Expenditure on:</b>				
Charitable activities	5	1,428,173	3,641,483	5,069,656
<b>Net incoming resources before transfers</b>		<b>24,353</b>	<b>71,306</b>	<b>95,659</b>
Gross transfers between funds		<b>222,668</b>	<b>(222,668)</b>	<b>-</b>
<b>Net income for the year/</b>				
<b>Net movement in funds</b>		<b>247,021</b>	<b>(151,362)</b>	<b>95,659</b>
Fund balances at 1 April 2022		<b>210,811</b>	<b>782,804</b>	<b>993,615</b>
<b>Fund balances at 31 March 2023</b>		<b>457,832</b>	<b>631,442</b>	<b>1,089,274</b>

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# FIRST HOUSING AID & SUPPORT SERVICES LTD

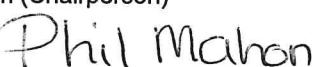
## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024	2023
		£	£
<b>Fixed assets</b>			
Tangible assets	11	77,390	101,687
<b>Current assets</b>			
Debtors	12	205,232	181,261
Cash at bank and in hand		1,307,972	949,262
		1,513,204	1,130,523
<b>Creditors: amounts falling due within one year</b>	13	(280,308)	(142,936)
Net current assets		1,232,896	987,587
<b>Total assets less current liabilities</b>		1,310,286	1,089,274
		=====	=====
<b>Income funds</b>			
Restricted funds	15	663,291	631,442
Unrestricted funds		646,995	457,832
		1,310,286	1,089,274
		=====	=====

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

The financial statements were approved by the Trustees on 20 December 2024

Phil Mahon (Chairperson)  
 Trustee   
 Company Registration No. NI031975

Stephen Connolly  
 Trustee 

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024	2023
		£	£
<b>Cash flows from operating activities</b>			
Cash generated from operations	22	386,756	84,620
<b>Investing activities</b>			
Purchase of tangible fixed assets		(28,046)	(16,267)
<b>Net cash used in investing activities</b>		<b>(28,046)</b>	<b>(16,267)</b>
<b>Net cash used in financing activities</b>			
<b>Net increase in cash and cash equivalents</b>		<b>358,710</b>	<b>68,353</b>
Cash and cash equivalents at beginning of year		949,262	880,909
<b>Cash and cash equivalents at end of year</b>		<b>1,307,972</b>	<b>949,262</b>

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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### **1 Accounting policies**

#### **Charity information**

First Housing Aid & Support Services Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 23 Bishop Street, Derry~Londonderry, BT48 6PR.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **1.5 Expenditure**

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

Expenditure on charitable activities includes the costs of services undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The bases on which support costs have been allocated are set out in note 6.

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Accommodation furniture and equipment	20% straight line p.a.
Office equipment	20% straight line p.a.
Motor vehicles	20% straight line p.a.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.10 Taxation

The company is a charity and is recognised as such by HM Revenue & Customs under the charity tax reference XR19886. As a result, there is no liability to taxation on any of its income.

### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 3 Donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	<b>48,692</b> =====	29,992 =====	15,167 =====	45,159 =====
<b>Donations and gifts</b>				
Department of Health - Special Recognition Award	-	-	15,167	15,167
Other	<b>48,692</b> =====	29,992 =====	- =====	29,992 =====
	<b>48,692</b> =====	29,992 =====	15,167 =====	45,159 =====

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Charitable activities

	2024	2023
	£	£
Landlord management fee income	90,512	74,869
Hostel service income	56,264	52,908
Grant funding	3,966,542	3,682,122
Rent receivable	1,363,803	1,273,564
Other income	36,508	36,693
	<hr/>	<hr/>
	<b>5,513,629</b>	<b>5,120,156</b>
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds	1,519,555	1,422,534
Restricted funds	3,994,074	3,697,622
	<hr/>	<hr/>
	<b>5,513,629</b>	<b>5,120,156</b>
	<hr/>	<hr/>
<b>Performance related grants</b>		
NIHE Supporting People	2,945,373	2,868,362
NIHE Dispersed Outreach Programme	227,443	210,500
WHSCT	484,455	442,760
Oak Foundation	245,806	94,293
Public Health Agency - De Paul	23,275	23,203
DOH Training	8,400	-
NIHE Sustaining Tenancies	31,290	15,659
NIHE Homeless Prevention Funding	-	27,345
Other	500	-
	<hr/>	<hr/>
	<b>3,966,542</b>	<b>3,682,122</b>
	<hr/>	<hr/>

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 5 Expenditure on charitable activities

	Expenditure 2024 £	Expenditure 2023 £
<b>Direct costs</b>		
Staff costs	3,506,012	3,450,333
Depreciation and impairment	52,343	52,093
Accommodation rent and rates	664,253	613,525
Accommodation heat, light and power	119,420	126,788
Travelling and subsistence	53,063	51,559
Premises security	57,575	49,490
Maintenance costs	62,369	41,414
Food budget	23,025	21,233
Accommodation purchases	8,852	10,907
Programme costs	374	14,923
IT support	9,062	8,297
Printing, postage and stationery	5,837	2,403
Staff training	20,987	3,249
Telephone	11,258	26,923
Advertising and recruitment	3,889	3,718
Other costs	50,423	39,701
	4,648,742	4,516,556
<b>Share of support and governance costs (see note 6)</b>		
Support	545,225	526,185
Governance	33,856	26,915
	5,227,823	5,069,656
<b>Analysis by fund</b>		
Unrestricted funds	1,470,469	1,428,173
Restricted funds	3,757,354	3,641,483
	5,227,823	5,069,656

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

## **FOR THE YEAR ENDED 31 MARCH 2024**

## 6 Support costs

## 7 Net movement in funds

**2024** **2023**  
£ £

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	7,800	7,800
Depreciation of owned tangible fixed assets	52,343	52,093

## 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, reimbursement of expenses or any other benefits from the charity during the year.

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	131	176
<b>Employment costs</b>		
	2024 £	2023 £
Wages and salaries	3,541,050	3,465,245
Social security costs	315,234	318,508
Other pension costs	63,036	63,255
	<hr/> <b>3,919,320</b>	<hr/> <b>3,847,008</b>

The number of employees whose annual remuneration was £60,000 or more were:

	2024 Number	2023 Number
£60,001 to £70,000	<hr/> 1	<hr/> 1

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 11 Tangible fixed assets

	Accommodation furniture and equipment	Office equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2023	1,246,271	439,224	15,850	1,701,345
Additions	25,553	2,493	-	28,046
At 31 March 2024	1,271,824	441,717	15,850	1,729,391
<b>Depreciation and impairment</b>				
At 1 April 2023	1,216,809	366,999	15,850	1,599,658
Depreciation charged in the year	16,105	36,238	-	52,343
At 31 March 2024	1,232,914	403,237	15,850	1,652,001
<b>Carrying amount</b>				
At 31 March 2024	38,910	38,480	-	77,390
At 31 March 2023	29,462	72,225	-	101,687

### 12 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	167,666	145,168
Other debtors	317	317
Prepayments	37,249	35,776
	205,232	181,261

### 13 Creditors: amounts falling due within one year

	2024	2023
	£	£
<b>Other taxation and social security</b>		
Trade creditors	132,024	62,458
Other creditors	90,135	52,474
Accruals	30,434	-
	27,715	28,004
	280,308	142,936

### 14 Retirement benefit schemes

	2024	2023
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	63,036	63,255

# **FIRST HOUSING AID & SUPPORT SERVICES LTD**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **14 Retirement benefit schemes**

**(Continued)**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

FIRST HOUSING AID & SUPPORT SERVICES LTD

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			Transfers			Balance at 31 March 2024	
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	£	£	
NIHE Supporting People	451,445	2,868,362	(2,839,417)	(110,985)	369,405	2,945,373	(2,944,745)	(113,487)	256,546	(97)	
NIHE Supporting People - non recurrent	97	-	-	-	(97)	-	-	-	-	-	
WHSCT	40,782	470,791	(399,743)	(111,683)	147	512,487	(407,142)	(91,384)	14,108	74,110	
WHSCT COVID 19 YP/YP Diversionary	74,110	-	-	-	74,110	-	-	-	-	-	
Oak Foundation	90,317	94,294	(123,775)	-	60,836	245,806	(142,207)	-	164,435	-	
NIHE New Service 55 One Off	128	-	-	-	(128)	-	-	-	-	(128)	
DHSSPS	1,769	-	-	-	1,769	-	-	-	-	-	
DOH Training	-	-	-	-	-	-	-	-	-	1,769	
Public Health Agency - De Paul	21,185	23,702	(20,084)	-	24,803	23,275	(8,400)	-	-	-	
NIHE Dispersed Outreach Programme	54,114	210,500	(217,808)	-	46,806	227,443	(214,420)	-	-	25,991	
NIHE Tipping Point	1,812	14,319	(14,347)	-	1,784	-	-	-	-	59,829	
NIHE Sustaining Tenancies	-	15,655	(11,518)	-	4,137	31,290	(18,353)	-	-	1,784	
NIHE - non recurrent Dillon Court funding	63,120	-	-	-	63,120	-	-	-	-	17,074	
NIHE - New Service 55+	(15,625)	-	15,166	(14,791)	(15,625)	375	-	-	-	63,120	
Other	-	-	-	-	-	-	-	-	-	(15,625)	
	782,804	3,712,789	(3,641,483)	(222,668)	631,442	3,994,074	(3,757,354)	(204,871)	663,291		

## FIRST HOUSING AID & SUPPORT SERVICES LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

		(Continued)
15	Restricted funds	
	<b>Nature of restricted funds</b>	
	<b>NIHE Supporting People</b>	NIHE funding under the Supporting People programme for provision of services supporting the charity's aim of the eradication of homelessness.
	<b>WHSCT</b>	Funding of Jointly Commissioned Services with Accommodation Services.
	<b>WHSCT capital grants</b>	Funding for refurbishment work at Jefferson Court and Francis St, Young Persons projects accommodation.
	<b>WHSCT COVID 19 YP</b>	Emergency funding from WHSCT for Jefferson Court and Francis St provided to alleviate staffing pressures arising from Covid -19.
	<b>Oak Foundation</b>	3 year grant award for the project Self-sustaining Smartmove, the primary aim of which is to recruit and maintain enough fee-paying landlords to move towards making SmartMove financially self-sustaining whilst providing good quality housing for tenants.
	<b>DHSSPS</b>	Training support funding for the Voluntary Sector.
	<b>DOH Training</b>	Funding from the Department of Health to allow employees to enhance their training and complete Level 5 certifications.
	<b>Public Health Agency - De Paul</b>	Funding for the provision of one Harm Reduction Worker (26 hrs per week).

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 15 Restricted funds

(Continued)

#### NIHE HPF Funding

Homeless Prevention Funding 19/20 funded three projects in the year - Tipping Point, Connect 2019 and Startright.

#### NIHE PIF Funding

Funding received to help complete Wi-Fi installation and improved CCTV in some of the accommodation projects.

#### Pathways Fund Early Years

DE Funding from The Early Years organisation under The Pathway Fund for the provision of creche services at Shepherds View Young Parents project.

#### NIHE - Non recurrent (Dillon Court)

Capital and Change management funding to help process a smooth takeover of Dillon Court and TUPE of existing staff

#### NIHE - New service 55+

Funding for a new Floating Support Service for Derry, Limavady and Strabane working with clients who are 55+.

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>457,833</u>	<u>1,568,247</u>	<u>(1,470,469)</u>	<u>91,384</u>	<u>646,995</u>
<b>Previous year:</b>					
	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	<u>210,811</u>	<u>1,452,526</u>	<u>(1,428,173)</u>	<u>222,668</u>	<u>457,832</u>

### 17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	<u>38,657</u>	<u>38,733</u>	<u>77,390</u>
Current assets/(liabilities)	<u>608,338</u>	<u>624,558</u>	<u>1,232,896</u>
	<u>646,995</u>	<u>663,291</u>	<u>1,310,286</u>
<b>At 31 March 2023:</b>			
Tangible assets	<u>47,391</u>	<u>54,296</u>	<u>101,687</u>
Current assets/(liabilities)	<u>410,441</u>	<u>577,146</u>	<u>987,587</u>
	<u>457,832</u>	<u>631,442</u>	<u>1,089,274</u>

### 18 Transfers between funds

During the year there have been net transfers between funds in the amount of £91,384 from restricted funds to unrestricted funds made up as follows:

- £91,384 representing funding received for beds within Housing Benefit projects. Funding has been released from restricted funds to unrestricted funds to match against the associated expenditure.

# FIRST HOUSING AID & SUPPORT SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 19 Financial commitments, guarantees and contingent liabilities

Certain grants received and receivable may become repayable to the funder if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies it may not be possible to quantify the potential financial effect or give an indication of the timing as to the liabilities that may arise.

### 20 Funds received as agent

First Housing Aid and Support Services (FHASS) acts as an agent on behalf of tenants living in accommodation applying for emergency loans, assisting with the application process and facilitating the receipt of funds from the grant awarding body and subsequent issue to the applicant. First Housing continues to value the strong relationships fostered with all grant awarding bodies and is grateful for the support afforded to their clients in respect of these emergency grants.

During the year, the charity received incoming resources amounting to £10,418 from St. Martin in the Fields, £1,945 from the Glasspool Charity and £755 from Family Action. All amounts were paid out to tenants during the year.

These amounts have not been reflected in the financial statements for the year in accordance with the treatment recommended by the Statement of Recommended Practice "Accounting and Reporting by Charities".

### 21 Related party transactions

#### Other related party transactions

There were no other related party transactions during the year.

	2024	2023
	£	£
Surplus for the year	221,012	95,659
Adjustments for:		
Depreciation and impairment of tangible fixed assets	52,343	52,093
Movements in working capital:		
(Increase) in debtors	(23,971)	(6,204)
Increase/(decrease) in creditors	137,372	(56,928)
<b>Cash generated from operations</b>	<b>386,756</b>	<b>84,620</b>

### 23 Analysis of changes in net funds

The charity had no material debt during the year.