

SureStart Edenballymore

Northern Ireland · Charity number 101726

Details

Status	Received
Registered	2015-02-27
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	9 Grove Manor Londonderry Bt48 8ts BT48 8TS
Phone	028 7137 1670
Email	reception@surestartebm.com
Website	www.surestartebm.com

Activities

Purposes: The objects of the company are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of children through working in partnership with relevant agencies within the Triax areas.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information, Community development, Education/training, Playgroup/after schools, Relief of poverty

Who the charity helps: Carers, Mental health, Parents, Preschool (0-5 year olds), Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£711,022	£726,282	£-15,525	27

Trustees

Name	Role	Appointed
Miss Jayne Quigg		
Mr Bob Mclaughlin		
Mr George Mcgowan		

SureStart Edenballymore

Northern Ireland - Charity number 101726

Accounts

Company Registration Number: NI066239
Charity Number: NIC101726

SURESTART EDENBALLYMORE
(A company limited by guarantee, not having a share capital)

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Claremount FM Limited
Chartered Accountants and Statutory Auditors
43 Clarendon Street
Derry
BT487ER

SURESTART EDENBALLYMORE
(A company limited by guarantee, not having a share capital)
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SURESTART EDENBALLYMORE
(A company limited by guarantee, not having a share capital)
TRUSTEES' AND OTHER INFORMATION

Trustees	George McGowan Jayne Quigg Brian McLaughlin Clare Nash
Charity Number in Northern Ireland	NIC101726
Company Registration Number	NI066239
Principal Address	Lis Linn Centre Central Drive Creggan Derry Northern Ireland United Kingdom
Auditors	Claremount FM Limited Chartered Accountants and Statutory Auditors 43 Clarendon Street Derry BT487ER
Principal Bankers	AIB Strand Road Derry BT48 9QG
Solicitors	Mac Dermott McGurk and Partners 12 Clarendon Street Derry BT48 7ET

SURESTART EDENBALLYMORE
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Surestart Edenballymore present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Principal Activity

The principal activity of the company during the year was to ensure that every child (from pre-birth to 3 years) living in the Triax area (Bogside & Brandywell, Creggan, Fountain, Bishop Street & Foyle Road and Strand Road) is supported to have the best possible start in life.

Mission, Objectives and Strategy

Objectives

One of the objectives of Surestart Edenballymore is to complement the work of existing local services and provide our families with advice and support to access more specialised needs or difficulties.

There is clear evidence that early intervention and support reduces family breakdown, strengthens children's readiness for school and benefits society as a whole.

The Project delivers a wide variety of services which are designed to support children's learning skills, health and well-being, and social and emotional development, with a particular focus on early intervention, infant mental health, bonding and attachment, speech and language, child development and school readiness.

SureStart Edenballymore works with parents, agencies and organisations to ensure that local children aged 0-3 get the very best start in life by offering free access to:

- Family support including home-visiting and support services
- Early years play and learning opportunities
- Advice & support on children's development
- Speech & Language Support
- Ante-natal and post-natal services
- Health services
- Community involvement and training opportunities

SURESTART EDENBALLYMORE
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Structure, Governance and Management

Structure

The company is governed and managed by the board of directors. The directors who served the company throughout the year are shown above. The registered office and details of other professional advisors are listed on page 1.

The board of directors carry out their governance role throughout the year by way of meetings on a bi-monthly basis to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

Review of Activities, Achievements and Performance

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

The table below outlines the annual registration and engagement of target children and parents in the Project, it is clear that all targets and goals set have been exceeded, in terms of engagement, registration, support and service delivery.

New Registrations	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	76	73	49	63	261
Mothers	67	52	25	54	198
Fathers	10	9	7	20	46
Families	67	52	25	56	200
Antenatal	53	38	28	60	179

De-Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	57	88	3	122	256
Mothers	32	71	0	103	206
Fathers	4	17	0	22	43
Families	32	75	0	107	214
Antenatal	6	6	0	19	31

Total Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	872	901	862	922	1057
Mothers	819	837	788	848	962
Fathers	132	137	127	148	169
Families	829	845	793	855	973
Antenatal	72	71	82	91	228

Percentages Uptake	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	38.53	43.17	35.15	38.94	60.26
Mothers	54.95	54.00	37.44	55.78	82.95
Fathers	9.85	18.98	15.75	23.65	36.69
Families	54.52	54.67	37.58	56.49	83.56
Antenatal	69.44	66.20	53.66	71.43	95.61

Financial Review

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

SURESTART EDENBALLYMORE
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Financial Results

At the end of the financial year the charity has assets of £41,797 (2024 - £56,797) and liabilities of £15,525 (2024 - £15,265). The net assets of the charity have decreased by £(15,260).

Plans for the future

Babies born after March 11 2020 will have only known a world in the grip of a pandemic. They have not had the same opportunities to interact with other children as those born in the years before. We don't yet know the full impact of the pandemic on children, young people and their families, but we are seeing an increase in demand for services as we move into the next phase.

So, whilst the future remains uncertain, our commitment to provide responsive and high-quality services and supports for families remains steadfast and we are confident in our staff team, partners and community that we can continue to give children the best start in life.

A further challenge has been in terms of the unprecedented times as families struggle and worry about household budget pressures. We have had to adapt our services to meet these needs and are providing ongoing support for families in relation to benefit maximisations, grant applications, help with housing and household items, referrals to Foodbank and Social Supermarket. We launched the SureStart Edenballymore Baby Grow BabyBank providing free quality pre-loved baby items and clothing- this service has been welcomed by parents and is proving popular. We have supported 180 families from April – December, which highlights the need for the service.

Moving into 2025/26 the Project wants to maintain a balance of working with families to alleviate financial pressures whilst also delivering on our core aims. To do this we will be building on the partnerships established with other organisations to better deliver on the many initiatives to support families with food, fuel, or resources needed for young children to thrive.

The directors will continue to govern the company in line with the constitution to achieve the objectives noted above.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

George McGowan
Jayne Quigg
Brian McLaughlin
Clare Nash

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Surestart Edenballymore subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

SURESTART EDENBALLYMORE
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

The Auditors

The auditors, Claremount FM Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 11 September 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'G McGowan', written over a horizontal line.

George McGowan
Trustee

A handwritten signature in black ink, appearing to be 'Jayne Quigg', written over a horizontal line.

Jayne Quigg
Trustee

SURESTART EDENBALLYMORE

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

The trustees, who are also directors of Surestart Edenballymore for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 are sufficient to show and explain the charity's transactions and 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 and. 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.

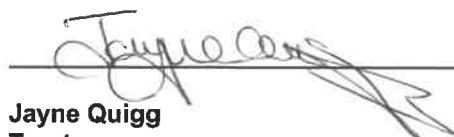
In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Trustees on 11 September 2025 and signed on its behalf by:



George McGowan
Trustee



Jayne Quigg
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART EDENBALLYMORE

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Surestart Edenballymore ('the charity') for the financial year ended 31 March 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its deficit for the financial 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 and the Charities Act (Northern Ireland) 2008.

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 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 the date 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART EDENBALLYMORE

(A company limited by guarantee, not having a share capital)

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept; 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
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 8, the trustees 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 they 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 management either intends to liquidate the charity or to cease operations, or has 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

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. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART EDENBALLYMORE

(A company limited by guarantee, not having a share capital)

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Enquire of management, those charged with governance and the Charity's solicitor around actual and potential litigation and claims.
- Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Review minutes of meetings of those charged with governance.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



G G Heaney (Senior Statutory Auditor)
for and on behalf of
CLAREMOUNT FM LIMITED
Chartered Accountants and Statutory Auditors
43 Clarendon Street
Derry
BT487ER

11 September 2025

SURESTART EDENBALLYMORE
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Incoming Resources							
Charitable activities							
Charitable Activities	3.1	-	711,022	711,022	-	666,451	666,451
Resources Expended							
Charitable activities	4.1	-	726,282	726,282	-	676,338	676,338
Net income/(expenditure)		-	(15,260)	(15,260)	-	(9,887)	(9,887)
Transfers between funds		(6,552)	6,552	-	(8,516)	8,516	-
Net movement in funds for the financial year		(6,552)	(8,708)	(15,260)	(8,516)	(1,371)	(9,887)
Reconciliation of funds:							
Total funds beginning of the year	11	7,309	34,223	41,532	15,825	35,594	51,419
Total funds at the end of the year		757	25,515	26,272	7,309	34,223	41,532

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

SURESTART EDENBALLYMORE

(A company limited by guarantee, not having a share capital)

Company Number: NI066239

BALANCE SHEET

AS AT 31 MARCH 2025

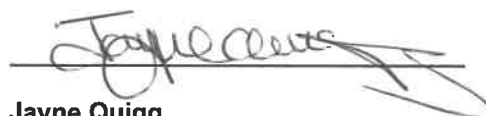
	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	7	<u>25,515</u>	<u>34,223</u>
Current Assets			
Cash at bank and in hand	8	<u>16,282</u>	<u>22,574</u>
Creditors: Amounts falling due within one year	9	<u>(15,525)</u>	<u>(15,265)</u>
Net Current Assets		<u>757</u>	<u>7,309</u>
Total Assets less Current Liabilities		<u>26,272</u>	<u>41,532</u>
Funds			
Restricted trust funds		25,515	34,223
General fund (unrestricted)		757	7,309
Total funds	11	<u>26,272</u>	<u>41,532</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees and authorised for issue on 11 September 2025 and signed on its behalf by



George McGowan
Trustee



Jayne Quigg
Trustee

**SURESTART EDENBALLYMORE
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net movement in funds		(15,260)	(9,887)
Adjustments for:			
Depreciation		8,708	11,308
Gains and losses on disposal of fixed assets		-	74
		<u>(6,552)</u>	<u>1,495</u>
Movements in working capital:			
Movement in creditors		260	(2,181)
		<u>(6,292)</u>	<u>(686)</u>
Cash (used in)/generated from operations		<u>(6,292)</u>	<u>(686)</u>
Net (decrease)/increase in cash and cash equivalents		(6,292)	(686)
Cash and cash equivalents at the beginning of the year		22,574	23,260
Cash and cash equivalents at the end of the year	8	<u>16,282</u>	<u>22,574</u>

SURESTART EDENBALLYMORE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

1. GENERAL INFORMATION

Surestart Edenballymore is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in

SURESTART EDENBALLYMORE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Office Equipment	-	25% Straight line
Fixtures, fittings and equipment	-	12.5% Reducing balance
Motor vehicles	-	20% Reducing balance
Creche Fixture & Fittings	-	25% Straight line

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

SURESTART EDENBALLYMORE
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

3. INCOME**3.1 CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Charitable Activities:				
SPPG/DOH	-	706,302	706,302	646,683
Donations and Sundry Income	-	4,720	4,720	19,768
	<u>-</u>	<u>711,022</u>	<u>711,022</u>	<u>666,451</u>

4. EXPENDITURE**4.1 CHARITABLE ACTIVITIES**

	Core Programmes £	2 Year Old Programmes £	Support Costs £	2025 £	2024 £
Wages and salaries	220,109	209,471	101,063	530,643	489,552
2 Year old programmes	-	13,136	-	13,136	17,968
Miscellaneous programme costs	38,927	-	-	38,927	39,336
Promotion costs	5,743	-	-	5,743	8,404
Staff training and courses	9,375	-	-	9,375	1,326
Staff Development and well-being	2,261	-	-	2,261	2,423
Repairs and Maintenance	21,311	3,969	-	25,280	20,125
Cleaning and Consumables	916	209	-	1,125	1,258
Minibus running costs	1,429	-	-	1,429	3,797
Telephone and Internet	8,498	-	-	8,498	8,505
IT and office costs	19,055	-	-	19,055	12,112
HR Advisory and support services	2,808	-	-	2,808	3,240
Membership and subscriptions	1,417	-	-	1,417	1,587
Travel Expenses	1,214	-	-	1,214	727
Rent - Office and programme rooms	18,600	-	-	18,600	18,600
Rent - Gasyard programme rooms	-	7,941	-	7,941	7,711
Rent - Creche (OLT)	9,500	-	-	9,500	9,500
Heat, light and Utilities	11,197	-	-	11,197	9,830
Insurance	4,691	-	-	4,691	4,157
Accountancy Fees	-	-	1,560	1,560	1,560
Auditors Remuneration	-	-	1,560	1,560	1,560
Depreciation Charge	8,708	-	-	8,708	11,308
Loss on Disposal of FA	-	-	-	-	74
Bank Charges	719	-	-	719	627
Creche support costs	895	-	-	895	1,051
	<u>387,373</u>	<u>234,726</u>	<u>104,183</u>	<u>726,282</u>	<u>676,338</u>

4.2 SUPPORT COSTS

	Charitable Activities £	2025 £	2024 £
Wages and Salaries	101,063	101,063	89,312
Accountancy	1,560	1,560	1,560
Auditors remuneration	1,560	1,560	1,560
	<u>104,183</u>	<u>104,183</u>	<u>92,432</u>

SURESTART EDENBALLYMORE
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

5. NET INCOMING RESOURCES		2025	2024		
		£	£		
Net Incoming Resources are stated after charging/(crediting):					
Depreciation of intangible assets		8,708	11,308		
(Surplus)/deficit on disposal of tangible fixed assets		-	74		
Auditor's remuneration:					
- audit services		1,560	1,560		
		<u><u> </u></u>	<u><u> </u></u>		
6. EMPLOYEES AND REMUNERATION					
The staff costs comprise:		2025	2024		
		£	£		
Wages and salaries		530,643	489,552		
		<u><u> </u></u>	<u><u> </u></u>		
7. TANGIBLE FIXED ASSETS					
	Office	Fixtures,	Motor	Creche	Total
	Equipment	fittings and	vehicles	Fixture &	
		equipment		Fittings	
	£	£	£	£	£
Cost					
At 31 March 2025	61,358	51,335	37,692	26,505	176,890
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation					
At 1 April 2024	53,079	33,037	30,046	26,505	142,667
Charge for the financial year	4,891	2,288	1,529	-	8,708
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	57,970	35,325	31,575	26,505	151,375
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value					
At 31 March 2025	3,388	16,010	6,117	-	25,515
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 31 March 2024	8,279	18,298	7,646	-	34,223
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
8. CASH AND CASH EQUIVALENTS		2025	2024		
		£	£		
Cash and bank balances		16,282	22,574		
		<u><u> </u></u>	<u><u> </u></u>		
9. CREDITORS		2025	2024		
Amounts falling due within one year		£	£		
Taxation and social security costs		7,496	4,901		
Accruals and deferred income		8,029	10,364		
		<u><u> </u></u>	<u><u> </u></u>		
		15,525	15,265		
		<u><u> </u></u>	<u><u> </u></u>		

SURESTART EDENBALLYMORE
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

10. RESERVES

	2025 £	2024 £
At the beginning of the year	41,532	51,419
Deficit for the financial year	(15,260)	(9,887)
At the end of the year	<u>26,272</u>	<u>41,532</u>

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2023	15,825	35,594	51,419
Movement during the financial year	(8,516)	(1,371)	(9,887)
At 31 March 2024	7,309	34,223	41,532
Movement during the financial year	(6,552)	(8,708)	(15,260)
At 31 March 2025	<u>757</u>	<u>25,515</u>	<u>26,272</u>

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income Expenditure		Transfers between funds £	Balance 31 March 2025 £
	£	£	£	£	£
Restricted funds					
Restricted	34,223	711,022	726,282	6,552	25,515
Unrestricted funds					
Unrestricted General	7,309	-	-	(6,552)	757
Total funds	<u>41,532</u>	<u>711,022</u>	<u>726,282</u>	<u>-</u>	<u>26,272</u>

11.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets £	Current assets £	Current liabilities £	Total £
Restricted trust funds	25,515	16,282	(15,525)	26,272
	<u>25,515</u>	<u>16,282</u>	<u>(15,525)</u>	<u>26,272</u>

SURESTART EDENBALLYMORE
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

SURESTART EDENBALLYMORE

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Income		
SPPG/DOH	706,302	646,683
	<u>706,302</u>	<u>646,683</u>
Expenses		
2 Year Old		
Wages and salaries	209,471	186,246
2 Year Old Programme Costs	13,136	17,976
Repairs and Maintenance	3,969	14,237
Cleaning and Consumables	209	90
Rental Charge - Gasyard	7,941	7,711
Core		
Wages and salaries	321,172	298,499
Staff and Training courses	9,375	1,326
Staff Development & well-being	2,261	2,423
Rental Charge - Unit and Office	18,600	18,600
Rental Charge - Creche (OLT)	9,500	9,500
HR Advisory and Support Services	2,808	3,240
Insurance	4,691	4,157
Light and Heat	11,197	9,830
Cleaning and Consumables	916	-
Repairs and Maintenance	14,370	5,888
IT and office costs	19,055	12,112
Promotion costs	5,743	8,404
Telephone and Internet	8,498	8,505
Minibus running costs	1,429	3,797
Travel and Subsistence	1,214	727
Accountancy Fee	1,560	1,560
Auditor's remuneration	1,560	1,560
Bank Charges	534	514
Creche Support Costs	895	-
Miscellaneous Programme Costs	34,781	28,194
Subscriptions	1,417	1,587
Depreciation	8,708	11,308
Total Expenditure	<u>715,010</u>	<u>657,991</u>
Less adjusting non-cash items		
Depreciation	<u>8,708</u>	<u>11,308</u>
Actual Expenditure	<u>706,302</u>	<u>646,683</u>

SureStart Edenballymore

Northern Ireland - Charity number 101726

Accounts

COMPANY REGISTRATION NUMBER: NI066239
CHARITY REGISTRATION NUMBER: NIC101726

**SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 MARCH 2024**

CLAREMOUNT FM LIMITED
Chartered accountants & statutory auditors
43 Clarendon Street
Derry
BT48 7ER

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

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SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)****YEAR ENDED 31 MARCH 2024**

The directors, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	SURESTART EDENBALLYMORE
Charity registration number	NIC101726
Company registration number	NI066239
Principal office and registered office	Lis Linn Centre Central Drive Creggan Derry

THE DIRECTORS

Ms C Nash	
Mr G McGowan	
Mr B McLaughlin	
Ms A McGuinness	<i>(Resigned 18th June 2024)</i>
Ms C Sweeney	
Ms J Quigg	<i>(Appointed 25th July 2024)</i>

Auditor	Claremount FM Limited Chartered accountants & statutory auditors 43 Clarendon Street Derry BT48 7ER
Bankers	AIB Meadowbank Strand Road Derry BT48 9QG
Solicitors	Mac Dermott McGurk and Partners 12 Clarendon Street Derry BT48 7ET

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company is governed and managed by the board of directors. The directors who served the company throughout the year are shown above. The registered office and details of other professional advisors are listed on page 1.

The board of directors carry out their governance role throughout the year by way of meetings on a bi-monthly basis to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

OBJECTIVES AND ACTIVITIES

The principal activity of the company during the year was to ensure that every child (from pre-birth to 3 years) living in the Triax area (Bogside & Brandywell, Creggan, Fountain, Bishop Street & Foyle Road and Strand Road) is supported to have the best possible start in life.

One of the objectives of Surestart Edenballymore is to complement the work of existing local services and provide our families with advice and support to access more specialised needs or difficulties.

There is clear evidence that early intervention and support reduces family breakdown, strengthens children's readiness for school and benefits society as a whole.

The Project delivers a wide variety of services which are designed to support children's learning skills, health and well-being, and social and emotional development, with a particular focus on early intervention, infant mental health, bonding and attachment, speech and language, child development and school readiness.

SureStart Edenballymore works with parents, agencies and organisations to ensure that local children aged 0-3 get the very best start in life by offering free access to:

- Family support including home-visiting and support services
- Early years play and learning opportunities
- Advice & support on children's development
- Speech & Language Support
- Ante-natal and post-natal services
- Health services
- Community involvement and training opportunities

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) (continued)

YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

The table below outlines the annual registration and engagement of target children and parents in the Project, it is clear that all targets and goals set have been exceeded, in terms of engagement, registration, support and service delivery.

New Registrations	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	73	70	49	51	243
Mothers	53	50	36	59	198
Fathers	15	3	8	7	33
Families	53	51	37	59	200
Antenatal	24	37	24	59	144

De-Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	15	71	46	108	239
Mothers	14	53	43	88	197
Fathers	3	8	11	22	44
Families	14	53	45	88	199
Antenatal	1	18	4	6	31

Total Numbers Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	862	920	896	901	1034
Mothers	790	832	813	828	949
Fathers	146	146	146	142	164
Families	799	842	824	836	959
Antenatal	60	63	61	78	170

Percentages Uptake	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	38.63	39.35	39.73	32.52	60.83
Mothers	52.41	50.36	47.60	51.69	82.72
Fathers	8.90	15.75	13.70	9.86	27.44
Families	52.44	50.71	47.94	52.03	82.69
Antenatal	63.33	61.90	55.74	58.97	91.18

The Project is on track to achieve World Health Organization and UNICEF Baby Friendly Initiative Status to better support families with feeding and developing close, loving relationships, ensuring that all babies get the best possible start in life.

FINANCIAL REVIEW

The net outgoing resources for the year was £9,887 (2023 - net outgoing resources £101). The total reserves at the year-end stood at £41,532 (2023 - £51,419)

Funding is received every quarter and is generally spent within that quarter. The charity carries minimal reserves due to restrictions imposed by funders.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2024

PLANS FOR FUTURE PERIODS

The impact of COVID continues to disrupt life for us all and has changed life in many ways for many people. Child development needs has not paused, and supporting children and families is arguably now more important than ever.

Babies born after March 11 2020 will have only known a world in the grip of a pandemic. They have not had the same opportunities to interact with other children as those born in the years before. We don't yet know the full impact of the pandemic on children, young people and their families, but we are seeing an increase in demand for services as we move into the next phase.

So, whilst the future remains uncertain, our commitment to provide responsive and high quality services and supports for families remains steadfast and we are confident in our staff team, partners and community that we can continue to give children the best start in life.

The directors will continue to govern the company in line with the constitution to achieve the objectives noted above.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes 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 charity directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2024

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

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

The directors' annual report was approved on 26th September 2024 and signed on behalf of the board of trustees by:



Ms C Nash
Director



Mr G McGowan
Chairperson

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART
EDENBALLYMORE****YEAR ENDED 31 MARCH 2024****OPINION**

We have audited the financial statements of Surestart Edenballymore for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity'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 applicable to Smaller Entities; 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 directors' 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 directors with respect to going concern are described in the relevant sections of this report.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART EDENBALLYMORE (*continued*)

YEAR ENDED 31 MARCH 2024

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 directors are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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.

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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors 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 directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the directors' responsibilities statement, the directors (who are also the directors for the purposes 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 directors 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 directors 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 directors either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART EDENBALLYMORE (*continued*)

YEAR ENDED 31 MARCH 2024

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

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. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Enquire of management, those charged with governance and the Charity's solicitor around actual and potential litigation and claims.
- Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Review minutes of meetings of those charged with governance.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART
EDENBALLYMORE (*continued*)**

YEAR ENDED 31 MARCH 2024

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mr G G Heaney (Senior Statutory Auditor)

**For and on behalf of
Claremount FM Limited
Chartered accountants & statutory auditors
43 Clarendon Street
Derry
Northern Ireland
BT48 7ER**

26th September 2024

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)****31 MARCH 2024**

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
Income and endowments					
Charitable activities	5	–	666,450	666,450	648,594
Total Income		–	666,450	666,450	648,594
Expenditure					
Expenditure on charitable activities	6,7	–	676,337	676,337	648,695
Total expenditure		–	676,337	676,337	648,695
Transfer between funds		(8,516)	8,516	–	–
Net expenditure and net movement in funds		(8,516)	(1,371)	(9,887)	(101)
Reconciliation of funds					
Total funds brought forward		15,825	35,594	51,419	51,520
Total funds carried forward		7,309	34,223	41,532	51,419

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

The notes on pages 13 to 23 form part of these financial statements.

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	11	34,223	45,605
CURRENT ASSETS			
Cash at bank and in hand		22,574	23,260
CREDITORS: amounts falling due within one year	12	15,265	17,446
NET CURRENT ASSETS		<u>7,309</u>	<u>5,814</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,532</u>	<u>51,419</u>
NET ASSETS		<u>41,532</u>	<u>51,419</u>
FUNDS OF THE CHARITY			
Restricted funds		32,223	35,594
Unrestricted funds		7,309	15,825
Total charity funds	13	<u>41,532</u>	<u>51,419</u>

These financial statements were approved by the board of trustees and authorised for issue on 26th September 2024 and are signed on behalf of the board by:



Ms C Nash
Director



Mr G McGowan
Chairperson

Company Registration Number: NI066239

The notes on pages 13 to 23 form part of these financial statements.

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Income (Expenditure)	(9,887)	(101)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	11,308	14,885
Loss on Disposal of tangible fixed assets	74	441
Accrued Expenses/ (income)	(543)	2,883
<i>Changes in:</i>		
Trade and other debtors	–	–
Trade and other creditors	(1,638)	264
Cash generated from operations	(686)	18,342
Net cash from operating activities	686	18,342
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	–	(16,452)
Net cash used in investing activities	–	(16,452)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(686)	1,890
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	23,260	21,370
CASH AND CASH EQUIVALENTS AT END OF YEAR	22,574	23,260

The notes on pages 13 to 23 form part of these financial statements.

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1. General information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Lis Linn Centre, Central Drive, Creggan, Derry.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Incoming resources from generated funds consists of donations and other income received from a variety of sources. Such income is usually received with no preconditions attached and is recognized in the SOFA when received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the SOFA when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

Basis of preparation

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

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

Going concern

There are no material uncertainties about the charity's ability to continue.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 MARCH 2024****3. Accounting policies (*continued*)****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 directors for particular future project or commitment.

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

Incoming resources

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

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

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects). Governance costs (management and administration of the charity)

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 MARCH 2024****3. Accounting policies (*continued*)****Tangible assets**

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

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

Depreciation

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

Creche Fixtures and Fittings	-	25% straight line
Fixtures and Fittings	-	12% reducing balance
Motor Vehicles	-	20% straight line
Office Equipment	-	25% straight line

Impairment of fixed assets

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

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

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 MARCH 2024****3. Accounting policies (*continued*)****Financial instruments (*continued*)**

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

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

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

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

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

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

4. Limited by guarantee

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****5. Charitable activities**

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
SPPG/DOH	646,683	646,683	642,093	642,093
DFC	5,144	5,144	–	–
Donations and sundry income	14,623	14,623	6,501	6,501
	<u>666,450</u>	<u>666,450</u>	<u>648,594</u>	<u>648,594</u>

Other Grant income includes funding received from Glasspool and the Family Fund on behalf of families.

6. Expenditure on charitable activities by fund type

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Wages & salaries	400,240	400,240	401,940	401,940
Creche support	1,051	1,051	1,498	1,498
2 year old programme costs	17,968	17,968	15,807	15,807
Miscellaneous programme costs	39,335	39,335	28,498	28,498
Promotion costs	8,404	8,404	7,550	7,550
Staff training & courses	1,326	1,326	3,909	3,909
Staff Development & Well-being	2,423	2,423	4,683	4,683
Repairs & maintenance	20,125	20,125	4,004	4,004
Cleaning & consumables	1,258	1,258	284	284
Minibus running costs	3,797	3,797	4,957	4,957
Telephone & internet	8,505	8,505	7,254	7,254
Postage & stationery	12,112	12,112	7,893	7,893
HR advisory & support service	3240	3240	900	900
Membership and Subscriptions	1,587	1,587	1,825	1,825
Travel expenses	727	727	1,160	1,160
Rent - Office & Programme rooms	18,600	18,600	19,900	19,900
Rent - Gasyard Programme rooms	7,711	7,711	7,958	7,958
Rent - Creche (OLT)	9,500	9,500	9,630	9,630
Heat, light & utilities	9,830	9,830	10,883	10,883
Insurance	4,157	4,157	3,783	3,783
Accountancy fees	1,560	1,560	1,560	1,560
Auditors remuneration	1,560	1,560	1,560	1,560
Depreciation charge	11,308	11,308	14,855	14,855
Loss on disposal of FA	74	74	441	441
Bank charges	627	627	543	543
Support Costs – <i>Wages and Salaries</i>	89,312	89,312	85,420	85,420
	<u>676,337</u>	<u>676,337</u>	<u>648,695</u>	<u>648,695</u>

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 MARCH 2024****7. Expenditure on charitable activities by activity type**

	Core Programmes	2 Year Old Programme	Support costs	Total Funds 2024
	£	£	£	£
Wages & salaries	213,994	186,246	–	400,240
Creche support	1,051	–	–	1,051
2 year old programme costs	–	17,968	–	17,968
Miscellaneous programme costs	39,335	–	–	39,335
Promotion costs	8,404	–	–	8,404
Staff training & courses	1,326	–	–	1,326
Staff Development & Well-being	2,423	–	–	2,423
Repairs & maintenance	5,888	14,237	–	20,125
Cleaning & consumables	1,168	90	–	1,258
Minibus running costs	3,797	–	–	3,797
Telephone & internet	8,505	–	–	8,505
Postage & stationery	12,112	–	–	12,112
HR advisory & support service	3,240	–	–	3,240
Membership and Subscriptions	1,587	–	–	1,587
Travel expenses	727	–	–	727
Rent - Office & Programme rooms	18,600	–	–	18,600
Rent - Gasyard Programme rooms	–	7,711	–	7,711
Rent - Creche (OLT)	9,500	–	–	9,500
Heat, light & utilities	9,830	–	–	9,830
Insurance	4,157	–	–	4,157
Accountancy fees	–	–	1,560	1,560
Auditors remuneration	–	–	1,560	1,560
Depreciation charge	11,308	–	–	11,308
Loss on disposal of FA	74	–	–	74
Bank charges	627	–	–	627
Support Costs – <i>Wages and Salaries</i>	–	–	89,312	89,312
	357,653	226,252	92,432	676,337

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****7. Expenditure on charitable activities by activity type**

	Core Programmes £	2 Year Old Programme £	Support costs £	Total Funds 2023 £
Wages & salaries	230,942	170,998	–	401,940
Creche support	1,498	–	–	1,498
2 year old programme costs	–	15,807	–	15,807
Miscellaneous programme costs	28,498	–	–	28,498
Promotion costs	7,550	–	–	7,550
Staff training & courses	3,909	–	–	3,909
Staff Development & Well-being	4,683	–	–	4,683
Repairs & maintenance	954	3,050	–	4,004
Cleaning & consumables	–	284	–	284
Minibus running costs	4,957	–	–	4,957
Telephone & internet	7,254	–	–	7,254
Postage & stationery	7,893	–	–	7,893
HR advisory & support service	900	–	–	900
Membership and Subscriptions	1,825	–	–	1,825
Travel expenses	1,160	–	–	1,160
Rent - Office & Programme rooms	19,900	–	–	19,900
Rent - Gasyard Programme rooms	–	7,958	–	7,958
Rent - Creche (OLT)	9,630	–	–	9,630
Heat, light & utilities	10,883	–	–	10,883
Insurance	3,783	–	–	3,783
Accountancy fees	–	–	1,560	1,560
Auditors remuneration	–	–	1,560	1,560
Depreciation charge	14,855	–	–	14,855
Loss on disposal of FA	441	–	–	441
Bank charges	543	–	–	543
Support Costs – <i>Wages and Salaries</i>	–	–	85,420	85,420
	362,058	198,097	88,540	648,695

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 MARCH 2024****8. Auditors' remuneration**

	Year to 31 Mar 24	Year to 31 Mar 23
Fees payable to the Auditor for: Audit of the financial statements	£ 1,560	£ 1,560
Preparation of the financial statements	1,560	1,560
	<u>3,120</u>	<u>3,120</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	489,552	487,360
	<u>489,552</u>	<u>487,360</u>

The average head count of employees during the year was 31 (2023: 31). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff – <i>Programme Delivery</i>	24	24
Number of staff – <i>Support Costs</i>	6	6
	<u>31</u>	<u>31</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****10. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Office Equipment £	Fixtures and fittings £	Motor vehicles £	Creche Fixtures & Fittings £	Total £
Cost					
At 1 April 2023	54,196	48,503	37,692	44,908	185,299
Disposals	(2,420)	(1,811)	–	(4,178)	(8,409)
At 31 March 2024	<u>51,776</u>	<u>46,692</u>	<u>37,692</u>	<u>40,730</u>	<u>176,890</u>
Depreciation					
At 1 April 2023	39,357	27,294	28,135	44,908	139,694
Charge for the year	6,711	2,686	1,911	–	11,308
Disposals	(2,420)	(1,737)	–	(4,178)	(8,335)
At 31 March 2024	<u>43,648</u>	<u>28,243</u>	<u>30,046</u>	<u>40,730</u>	<u>142,667</u>
Carrying amount					
At 31 March 2024	<u>8,128</u>	<u>18,449</u>	<u>7,646</u>	<u>–</u>	<u>34,223</u>
At 31 March 2023	<u>14,839</u>	<u>21,209</u>	<u>9,557</u>	<u>–</u>	<u>45,605</u>

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	10,364	10,907
Social security and other taxes	4,901	6,539
	<u>15,265</u>	<u>17,446</u>

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****13. Analysis of charitable funds****Unrestricted funds**

	At 1 April 2023	Income	Expenditure	Transfer	At
	£	£	£	between funds	31 March 2024
				£	£
Unrestricted fund	15,825	–	–	(8,516)	7,309

Restricted funds

	At 1 April 2023	Income	Expenditure	Transfer	At
	£	£	£	between funds	31 March 2024
				£	£
Restricted Fund	35,594	666,450	(676,337)	8,516	34,223

14. Related parties

The director of the company listed below is also involved with other charitable organisations, as follows:

Director	Organisation
Mr G McGowan	Old Library Trust

The transactions that arose during the year ended 31 March 2024 were as follows:

Organisation	£	Details of payments made
Old Library Trust	37,260	Rental and service charges

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES****31 MARCH 2024****15. SPPG/DOH –Funding**

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income per Accounts					
SPPG/DOH		–	646,683	646,683	642,093
Total income		–	646,683	646,683	642,093
Expenditure per Accounts					
2 Year Old					
Wages & salaries		–	186,246	186,246	170,998
2 year old programme costs		–	17,976	17,976	15,807
Repairs & maintenance		–	14,237	14,237	3,050
Cleaning & consumables		–	90	90	284
Rent - Gasyard Programme rooms		–	7,711	7,711	7,958
Core					
Wages & salaries		–	298,499	298,499	316,362
Telephone & internet		–	8,505	8,505	7,254
Staff training & courses		–	1,326	1,326	3,909
Staff Development and well-being		–	2,423	2,423	4,683
Travel expenses		–	727	727	1,160
Rent - Office & Programme rooms		–	18,600	18,600	18,600
Rent - Creche (OLT)		–	9,500	9,500	9,630
Heat, light & utilities		–	9,830	9,830	10,883
Membership and Subscriptions		–	1,587	1,587	1,825
Bank charges		–	514	514	446
Minibus running costs		–	3,797	3,797	4,957
Postage, stationery, IT & Office Equipment		–	12,112	12,112	7,893
Promotion costs		–	8,404	8,404	7,550
Repairs & maintenance		–	5,888	5,888	953
HR advisory & support service		–	3,240	3,240	900
Creche support		–	–	–	666
Miscellaneous programme costs		–	28,194	28,194	23,061
Depreciation		–	11,308	11,308	14,855
Accountancy fees		–	1,560	1,560	1,560
Auditors' remuneration		–	1,560	1,560	1,560
Insurance		–	4,157	4,157	3,783
Total expenditure		–	657,991	657,991	640,587
Less adjusting non-cash items					
Depreciation		–	11,308	11,308	14,855
		–	646,683	646,683	14,855
Add Capital Expenditure					
Fixed Asset Additions		–	–	–	16,453
Actual Expenditure		–	646,683	646,683	642,185

SureStart Edenballymore

Northern Ireland - Charity number 101726

Annual report

COMPANY REGISTRATION NUMBER: NI066239
CHARITY REGISTRATION NUMBER: NIC101726

**SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 MARCH 2024**

CLAREMOUNT FM LIMITED
Chartered accountants & statutory auditors
43 Clarendon Street
Derry
BT48 7ER

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

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SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)****YEAR ENDED 31 MARCH 2024**

The directors, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	SURESTART EDENBALLYMORE
Charity registration number	NIC101726
Company registration number	NI066239
Principal office and registered office	Lis Linn Centre Central Drive Creggan Derry

THE DIRECTORS

Ms C Nash	
Mr G McGowan	
Mr B McLaughlin	
Ms A McGuinness	<i>(Resigned 18th June 2024)</i>
Ms C Sweeney	
Ms J Quigg	<i>(Appointed 25th July 2024)</i>

Auditor	Claremount FM Limited Chartered accountants & statutory auditors 43 Clarendon Street Derry BT48 7ER
Bankers	AIB Meadowbank Strand Road Derry BT48 9QG
Solicitors	Mac Dermott McGurk and Partners 12 Clarendon Street Derry BT48 7ET

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company is governed and managed by the board of directors. The directors who served the company throughout the year are shown above. The registered office and details of other professional advisors are listed on page 1.

The board of directors carry out their governance role throughout the year by way of meetings on a bi-monthly basis to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

OBJECTIVES AND ACTIVITIES

The principal activity of the company during the year was to ensure that every child (from pre-birth to 3 years) living in the Triax area (Bogside & Brandywell, Creggan, Fountain, Bishop Street & Foyle Road and Strand Road) is supported to have the best possible start in life.

One of the objectives of Surestart Edenballymore is to complement the work of existing local services and provide our families with advice and support to access more specialised needs or difficulties.

There is clear evidence that early intervention and support reduces family breakdown, strengthens children's readiness for school and benefits society as a whole.

The Project delivers a wide variety of services which are designed to support children's learning skills, health and well-being, and social and emotional development, with a particular focus on early intervention, infant mental health, bonding and attachment, speech and language, child development and school readiness.

SureStart Edenballymore works with parents, agencies and organisations to ensure that local children aged 0-3 get the very best start in life by offering free access to:

- Family support including home-visiting and support services
- Early years play and learning opportunities
- Advice & support on children's development
- Speech & Language Support
- Ante-natal and post-natal services
- Health services
- Community involvement and training opportunities

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) (continued)

YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

The table below outlines the annual registration and engagement of target children and parents in the Project, it is clear that all targets and goals set have been exceeded, in terms of engagement, registration, support and service delivery.

New Registrations	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	73	70	49	51	243
Mothers	53	50	36	59	198
Fathers	15	3	8	7	33
Families	53	51	37	59	200
Antenatal	24	37	24	59	144

De-Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	15	71	46	108	239
Mothers	14	53	43	88	197
Fathers	3	8	11	22	44
Families	14	53	45	88	199
Antenatal	1	18	4	6	31

Total Numbers Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	862	920	896	901	1034
Mothers	790	832	813	828	949
Fathers	146	146	146	142	164
Families	799	842	824	836	959
Antenatal	60	63	61	78	170

Percentages Uptake	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	38.63	39.35	39.73	32.52	60.83
Mothers	52.41	50.36	47.60	51.69	82.72
Fathers	8.90	15.75	13.70	9.86	27.44
Families	52.44	50.71	47.94	52.03	82.69
Antenatal	63.33	61.90	55.74	58.97	91.18

The Project is on track to achieve World Health Organization and UNICEF Baby Friendly Initiative Status to better support families with feeding and developing close, loving relationships, ensuring that all babies get the best possible start in life.

FINANCIAL REVIEW

The net outgoing resources for the year was £9,887 (2023 - net outgoing resources £101). The total reserves at the year-end stood at £41,532 (2023 - £51,419)

Funding is received every quarter and is generally spent within that quarter. The charity carries minimal reserves due to restrictions imposed by funders.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2024

PLANS FOR FUTURE PERIODS

The impact of COVID continues to disrupt life for us all and has changed life in many ways for many people. Child development needs has not paused, and supporting children and families is arguably now more important than ever.

Babies born after March 11 2020 will have only known a world in the grip of a pandemic. They have not had the same opportunities to interact with other children as those born in the years before. We don't yet know the full impact of the pandemic on children, young people and their families, but we are seeing an increase in demand for services as we move into the next phase.

So, whilst the future remains uncertain, our commitment to provide responsive and high quality services and supports for families remains steadfast and we are confident in our staff team, partners and community that we can continue to give children the best start in life.

The directors will continue to govern the company in line with the constitution to achieve the objectives noted above.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes 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 charity directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2024

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

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

The directors' annual report was approved on 26th September 2024 and signed on behalf of the board of trustees by:



Ms C Nash
Director



Mr G McGowan
Chairperson

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART
EDENBALLYMORE****YEAR ENDED 31 MARCH 2024****OPINION**

We have audited the financial statements of Surestart Edenballymore for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity'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 applicable to Smaller Entities; 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 directors' 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 directors with respect to going concern are described in the relevant sections of this report.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART EDENBALLYMORE (*continued*)

YEAR ENDED 31 MARCH 2024

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 directors are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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.

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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors 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 directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the directors' responsibilities statement, the directors (who are also the directors for the purposes 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 directors 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 directors 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 directors either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART EDENBALLYMORE (*continued*)

YEAR ENDED 31 MARCH 2024

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

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. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Enquire of management, those charged with governance and the Charity's solicitor around actual and potential litigation and claims.
- Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Review minutes of meetings of those charged with governance.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART
EDENBALLYMORE (continued)**

YEAR ENDED 31 MARCH 2024

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mr G G Heaney (Senior Statutory Auditor)

**For and on behalf of
Claremount FM Limited
Chartered accountants & statutory auditors
43 Clarendon Street
Derry
Northern Ireland
BT48 7ER**

26th September 2024

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)****31 MARCH 2024**

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
Income and endowments					
Charitable activities	5	–	666,450	666,450	648,594
Total Income		–	666,450	666,450	648,594
Expenditure					
Expenditure on charitable activities	6,7	–	676,337	676,337	648,695
Total expenditure		–	676,337	676,337	648,695
Transfer between funds		(8,516)	8,516	–	–
Net expenditure and net movement in funds		(8,516)	(1,371)	(9,887)	(101)
Reconciliation of funds					
Total funds brought forward		15,825	35,594	51,419	51,520
Total funds carried forward		7,309	34,223	41,532	51,419


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

The notes on pages 13 to 23 form part of these financial statements.

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	11	34,223	45,605
CURRENT ASSETS			
Cash at bank and in hand		22,574	23,260
CREDITORS: amounts falling due within one year	12	15,265	17,446
NET CURRENT ASSETS		<u>7,309</u>	<u>5,814</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,532</u>	<u>51,419</u>
NET ASSETS		<u>41,532</u>	<u>51,419</u>
FUNDS OF THE CHARITY			
Restricted funds		32,223	35,594
Unrestricted funds		7,309	15,825
Total charity funds	13	<u>41,532</u>	<u>51,419</u>

These financial statements were approved by the board of trustees and authorised for issue on 26th September 2024 and are signed on behalf of the board by:



Ms C Nash
Director



Mr G McGowan
Chairperson

Company Registration Number: NI066239

The notes on pages 13 to 23 form part of these financial statements.

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Income (Expenditure)	(9,887)	(101)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	11,308	14,885
Loss on Disposal of tangible fixed assets	74	441
Accrued Expenses/ (income)	(543)	2,883
<i>Changes in:</i>		
Trade and other debtors	–	–
Trade and other creditors	(1,638)	264
Cash generated from operations	(686)	18,342
Net cash from operating activities	686	18,342
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	–	(16,452)
Net cash used in investing activities	–	(16,452)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(686)	1,890
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	23,260	21,370
CASH AND CASH EQUIVALENTS AT END OF YEAR	22,574	23,260

The notes on pages 13 to 23 form part of these financial statements.

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1. General information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Lis Linn Centre, Central Drive, Creggan, Derry.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Incoming resources from generated funds consists of donations and other income received from a variety of sources. Such income is usually received with no preconditions attached and is recognized in the SOFA when received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the SOFA when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

Basis of preparation

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

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

Going concern

There are no material uncertainties about the charity's ability to continue.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 MARCH 2024****3. Accounting policies (*continued*)****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 directors for particular future project or commitment.

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

Incoming resources

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

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

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects). Governance costs (management and administration of the charity)

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

3. Accounting policies *(continued)*

Tangible assets

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

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

Depreciation

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

Creche Fixtures and Fittings	-	25% straight line
Fixtures and Fittings	-	12% reducing balance
Motor Vehicles	-	20% straight line
Office Equipment	-	25% straight line

Impairment of fixed assets

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

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

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 MARCH 2024****3. Accounting policies (*continued*)****Financial instruments (*continued*)**

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

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

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

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

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

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

4. Limited by guarantee

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****5. Charitable activities**

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
SPPG/DOH	646,683	646,683	642,093	642,093
DFC	5,144	5,144	–	–
Donations and sundry income	14,623	14,623	6,501	6,501
	<u>666,450</u>	<u>666,450</u>	<u>648,594</u>	<u>648,594</u>

Other Grant income includes funding received from Glasspool and the Family Fund on behalf of families.

6. Expenditure on charitable activities by fund type

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Wages & salaries	400,240	400,240	401,940	401,940
Creche support	1,051	1,051	1,498	1,498
2 year old programme costs	17,968	17,968	15,807	15,807
Miscellaneous programme costs	39,335	39,335	28,498	28,498
Promotion costs	8,404	8,404	7,550	7,550
Staff training & courses	1,326	1,326	3,909	3,909
Staff Development & Well-being	2,423	2,423	4,683	4,683
Repairs & maintenance	20,125	20,125	4,004	4,004
Cleaning & consumables	1,258	1,258	284	284
Minibus running costs	3,797	3,797	4,957	4,957
Telephone & internet	8,505	8,505	7,254	7,254
Postage & stationery	12,112	12,112	7,893	7,893
HR advisory & support service	3240	3240	900	900
Membership and Subscriptions	1,587	1,587	1,825	1,825
Travel expenses	727	727	1,160	1,160
Rent - Office & Programme rooms	18,600	18,600	19,900	19,900
Rent - Gasyard Programme rooms	7,711	7,711	7,958	7,958
Rent - Creche (OLT)	9,500	9,500	9,630	9,630
Heat, light & utilities	9,830	9,830	10,883	10,883
Insurance	4,157	4,157	3,783	3,783
Accountancy fees	1,560	1,560	1,560	1,560
Auditors remuneration	1,560	1,560	1,560	1,560
Depreciation charge	11,308	11,308	14,855	14,855
Loss on disposal of FA	74	74	441	441
Bank charges	627	627	543	543
Support Costs – Wages and Salaries	89,312	89,312	85,420	85,420
	<u>676,337</u>	<u>676,337</u>	<u>648,695</u>	<u>648,695</u>

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 MARCH 2024****7. Expenditure on charitable activities by activity type**

	Core Programmes	2 Year Old Programme	Support costs	Total Funds 2024
	£	£	£	£
Wages & salaries	213,994	186,246	–	400,240
Creche support	1,051	–	–	1,051
2 year old programme costs	–	17,968	–	17,968
Miscellaneous programme costs	39,335	–	–	39,335
Promotion costs	8,404	–	–	8,404
Staff training & courses	1,326	–	–	1,326
Staff Development & Well-being	2,423	–	–	2,423
Repairs & maintenance	5,888	14,237	–	20,125
Cleaning & consumables	1,168	90	–	1,258
Minibus running costs	3,797	–	–	3,797
Telephone & internet	8,505	–	–	8,505
Postage & stationery	12,112	–	–	12,112
HR advisory & support service	3240	–	–	3240
Membership and Subscriptions	1,587	–	–	1,587
Travel expenses	727	–	–	727
Rent - Office & Programme rooms	18,600	–	–	18,600
Rent - Gasyard Programme rooms	–	7,711	–	7,711
Rent - Creche (OLT)	9,500	–	–	9,500
Heat, light & utilities	9,830	–	–	9,830
Insurance	4,157	–	–	4,157
Accountancy fees	–	–	1,560	1,560
Auditors remuneration	–	–	1,560	1,560
Depreciation charge	11,308	–	–	11,308
Loss on disposal of FA	74	–	–	74
Bank charges	627	–	–	627
Support Costs – <i>Wages and Salaries</i>	–	–	89,312	89,312
	357,653	226,252	92,432	676,337

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****7. Expenditure on charitable activities by activity type**

	Core Programmes £	2 Year Old Programme £	Support costs £	Total Funds 2023 £
Wages & salaries	230,942	170,998	–	401,940
Creche support	1,498	–	–	1,498
2 year old programme costs	–	15,807	–	15,807
Miscellaneous programme costs	28,498	–	–	28,498
Promotion costs	7,550	–	–	7,550
Staff training & courses	3,909	–	–	3,909
Staff Development & Well-being	4,683	–	–	4,683
Repairs & maintenance	954	3,050	–	4,004
Cleaning & consumables	–	284	–	284
Minibus running costs	4,957	–	–	4,957
Telephone & internet	7,254	–	–	7,254
Postage & stationery	7,893	–	–	7,893
HR advisory & support service	900	–	–	900
Membership and Subscriptions	1,825	–	–	1,825
Travel expenses	1,160	–	–	1,160
Rent - Office & Programme rooms	19,900	–	–	19,900
Rent - Gasyard Programme rooms	–	7,958	–	7,958
Rent - Creche (OLT)	9,630	–	–	9,630
Heat, light & utilities	10,883	–	–	10,883
Insurance	3,783	–	–	3,783
Accountancy fees	–	–	1,560	1,560
Auditors remuneration	–	–	1,560	1,560
Depreciation charge	14,855	–	–	14,855
Loss on disposal of FA	441	–	–	441
Bank charges	543	–	–	543
Support Costs – <i>Wages and Salaries</i>	–	–	85,420	85,420
	362,058	198,097	88,540	648,695

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 MARCH 2024****8. Auditors' remuneration**

	Year to 31 Mar 24	Year to 31 Mar 23
Fees payable to the Auditor for: Audit of the financial statements	£ 1,560	£ 1,560
Preparation of the financial statements	1,560	1,560
	<u>3,120</u>	<u>3,120</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	489,552	487,360
	<u>489,552</u>	<u>487,360</u>

The average head count of employees during the year was 31 (2023: 31). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff – <i>Programme Delivery</i>	24	24
Number of staff – <i>Support Costs</i>	6	6
	<u>31</u>	<u>31</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****10. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Office Equipment £	Fixtures and fittings £	Motor vehicles £	Creche Fixtures & Fittings £	Total £
Cost					
At 1 April 2023	54,196	48,503	37,692	44,908	185,299
Disposals	(2,420)	(1,811)	–	(4,178)	(8,409)
At 31 March 2024	<u>51,776</u>	<u>46,692</u>	<u>37,692</u>	<u>40,730</u>	<u>176,890</u>
Depreciation					
At 1 April 2023	39,357	27,294	28,135	44,908	139,694
Charge for the year	6,711	2,686	1,911	–	11,308
Disposals	(2,420)	(1,737)	–	(4,178)	(8,335)
At 31 March 2024	<u>43,648</u>	<u>28,243</u>	<u>30,046</u>	<u>40,730</u>	<u>142,667</u>
Carrying amount					
At 31 March 2024	<u>8,128</u>	<u>18,449</u>	<u>7,646</u>	<u>–</u>	<u>34,223</u>
At 31 March 2023	<u>14,839</u>	<u>21,209</u>	<u>9,557</u>	<u>–</u>	<u>45,605</u>

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	10,364	10,907
Social security and other taxes	4,901	6,539
	<u>15,265</u>	<u>17,446</u>

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****13. Analysis of charitable funds****Unrestricted funds**

	At 1 April 2023	Income	Expenditure	Transfer	At
	£	£	£	between funds	31 March 2024
				£	£
Unrestricted fund	15,825	–	–	(8,516)	7,309

Restricted funds

	At 1 April 2023	Income	Expenditure	Transfer	At
	£	£	£	between funds	31 March 2024
				£	£
Restricted Fund	35,594	666,450	(676,337)	8,516	34,223

14. Related parties

The director of the company listed below is also involved with other charitable organisations, as follows:

Director	Organisation
Mr G McGowan	Old Library Trust

The transactions that arose during the year ended 31 March 2024 were as follows:

Organisation	£	Details of payments made
Old Library Trust	37,260	Rental and service charges

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES****31 MARCH 2024****15. SPPG/DOH –Funding**

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income per Accounts					
SPPG/DOH		–	646,683	646,683	642,093
Total income		–	646,683	646,683	642,093
Expenditure per Accounts					
2 Year Old					
Wages & salaries		–	186,246	186,246	170,998
2 year old programme costs		–	17,976	17,976	15,807
Repairs & maintenance		–	14,237	14,237	3,050
Cleaning & consumables		–	90	90	284
Rent - Gasyard Programme rooms		–	7,711	7,711	7,958
Core					
Wages & salaries		–	298,499	298,499	316,362
Telephone & internet		–	8,505	8,505	7,254
Staff training & courses		–	1,326	1,326	3,909
Staff Development and well-being		–	2,423	2,423	4,683
Travel expenses		–	727	727	1,160
Rent - Office & Programme rooms		–	18,600	18,600	18,600
Rent - Creche (OLT)		–	9,500	9,500	9,630
Heat, light & utilities		–	9,830	9,830	10,883
Membership and Subscriptions		–	1,587	1,587	1,825
Bank charges		–	514	514	446
Minibus running costs		–	3,797	3,797	4,957
Postage, stationery, IT & Office Equipment		–	12,112	12,112	7,893
Promotion costs		–	8,404	8,404	7,550
Repairs & maintenance		–	5,888	5,888	953
HR advisory & support service		–	3,240	3,240	900
Creche support		–	–	–	666
Miscellaneous programme costs		–	28,194	28,194	23,061
Depreciation		–	11,308	11,308	14,855
Accountancy fees		–	1,560	1,560	1,560
Auditors' remuneration		–	1,560	1,560	1,560
Insurance		–	4,157	4,157	3,783
Total expenditure		–	657,991	657,991	640,587
Less adjusting non-cash items					
Depreciation		–	11,308	11,308	14,855
		–	646,683	646,683	14,855
Add Capital Expenditure					
Fixed Asset Additions		–	–	–	16,453
Actual Expenditure		–	646,683	646,683	642,185

SureStart Edenballymore

Northern Ireland - Charity number 101726

Annual return

COMPANY REGISTRATION NUMBER: NI066239
CHARITY REGISTRATION NUMBER: NIC101726

**SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 MARCH 2024**

CLAREMOUNT FM LIMITED
Chartered accountants & statutory auditors
43 Clarendon Street
Derry
BT48 7ER

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

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SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)****YEAR ENDED 31 MARCH 2024**

The directors, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	SURESTART EDENBALLYMORE
Charity registration number	NIC101726
Company registration number	NI066239
Principal office and registered office	Lis Linn Centre Central Drive Creggan Derry

THE DIRECTORS

Ms C Nash	
Mr G McGowan	
Mr B McLaughlin	
Ms A McGuinness	<i>(Resigned 18th June 2024)</i>
Ms C Sweeney	
Ms J Quigg	<i>(Appointed 25th July 2024)</i>

Auditor	Claremount FM Limited Chartered accountants & statutory auditors 43 Clarendon Street Derry BT48 7ER
Bankers	AIB Meadowbank Strand Road Derry BT48 9QG
Solicitors	Mac Dermott McGurk and Partners 12 Clarendon Street Derry BT48 7ET

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company is governed and managed by the board of directors. The directors who served the company throughout the year are shown above. The registered office and details of other professional advisors are listed on page 1.

The board of directors carry out their governance role throughout the year by way of meetings on a bi-monthly basis to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

OBJECTIVES AND ACTIVITIES

The principal activity of the company during the year was to ensure that every child (from pre-birth to 3 years) living in the Triax area (Bogside & Brandywell, Creggan, Fountain, Bishop Street & Foyle Road and Strand Road) is supported to have the best possible start in life.

One of the objectives of Surestart Edenballymore is to complement the work of existing local services and provide our families with advice and support to access more specialised needs or difficulties.

There is clear evidence that early intervention and support reduces family breakdown, strengthens children's readiness for school and benefits society as a whole.

The Project delivers a wide variety of services which are designed to support children's learning skills, health and well-being, and social and emotional development, with a particular focus on early intervention, infant mental health, bonding and attachment, speech and language, child development and school readiness.

SureStart Edenballymore works with parents, agencies and organisations to ensure that local children aged 0-3 get the very best start in life by offering free access to:

- Family support including home-visiting and support services
- Early years play and learning opportunities
- Advice & support on children's development
- Speech & Language Support
- Ante-natal and post-natal services
- Health services
- Community involvement and training opportunities

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) (continued)

YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

The table below outlines the annual registration and engagement of target children and parents in the Project, it is clear that all targets and goals set have been exceeded, in terms of engagement, registration, support and service delivery.

New Registrations	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	73	70	49	51	243
Mothers	53	50	36	59	198
Fathers	15	3	8	7	33
Families	53	51	37	59	200
Antenatal	24	37	24	59	144

De-Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	15	71	46	108	239
Mothers	14	53	43	88	197
Fathers	3	8	11	22	44
Families	14	53	45	88	199
Antenatal	1	18	4	6	31

Total Numbers Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	862	920	896	901	1034
Mothers	790	832	813	828	949
Fathers	146	146	146	142	164
Families	799	842	824	836	959
Antenatal	60	63	61	78	170

Percentages Uptake	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	38.63	39.35	39.73	32.52	60.83
Mothers	52.41	50.36	47.60	51.69	82.72
Fathers	8.90	15.75	13.70	9.86	27.44
Families	52.44	50.71	47.94	52.03	82.69
Antenatal	63.33	61.90	55.74	58.97	91.18

The Project is on track to achieve World Health Organization and UNICEF Baby Friendly Initiative Status to better support families with feeding and developing close, loving relationships, ensuring that all babies get the best possible start in life.

FINANCIAL REVIEW

The net outgoing resources for the year was £9,887 (2023 - net outgoing resources £101). The total reserves at the year-end stood at £41,532 (2023 - £51,419)

Funding is received every quarter and is generally spent within that quarter. The charity carries minimal reserves due to restrictions imposed by funders.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2024

PLANS FOR FUTURE PERIODS

The impact of COVID continues to disrupt life for us all and has changed life in many ways for many people. Child development needs has not paused, and supporting children and families is arguably now more important than ever.

Babies born after March 11 2020 will have only known a world in the grip of a pandemic. They have not had the same opportunities to interact with other children as those born in the years before. We don't yet know the full impact of the pandemic on children, young people and their families, but we are seeing an increase in demand for services as we move into the next phase.

So, whilst the future remains uncertain, our commitment to provide responsive and high quality services and supports for families remains steadfast and we are confident in our staff team, partners and community that we can continue to give children the best start in life.

The directors will continue to govern the company in line with the constitution to achieve the objectives noted above.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes 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 charity directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2024

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

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

The directors' annual report was approved on 26th September 2024 and signed on behalf of the board of trustees by:



Ms C Nash
Director



Mr G McGowan
Chairperson

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART
EDENBALLYMORE****YEAR ENDED 31 MARCH 2024****OPINION**

We have audited the financial statements of Surestart Edenballymore for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity'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 applicable to Smaller Entities; 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 directors' 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 directors with respect to going concern are described in the relevant sections of this report.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART EDENBALLYMORE (*continued*)

YEAR ENDED 31 MARCH 2024

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 directors are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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.

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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors 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 directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the directors' responsibilities statement, the directors (who are also the directors for the purposes 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 directors 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 directors 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 directors either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART EDENBALLYMORE (*continued*)

YEAR ENDED 31 MARCH 2024

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

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. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Enquire of management, those charged with governance and the Charity's solicitor around actual and potential litigation and claims.
- Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Review minutes of meetings of those charged with governance.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART
EDENBALLYMORE (*continued*)**

YEAR ENDED 31 MARCH 2024

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mr G G Heaney (Senior Statutory Auditor)

**For and on behalf of
Claremount FM Limited
Chartered accountants & statutory auditors
43 Clarendon Street
Derry
Northern Ireland
BT48 7ER**

26th September 2024

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)****31 MARCH 2024**

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
Income and endowments					
Charitable activities	5	–	666,450	666,450	648,594
Total Income		–	666,450	666,450	648,594
Expenditure					
Expenditure on charitable activities	6,7	–	676,337	676,337	648,695
Total expenditure		–	676,337	676,337	648,695
Transfer between funds		(8,516)	8,516	–	–
Net expenditure and net movement in funds		(8,516)	(1,371)	(9,887)	(101)
Reconciliation of funds					
Total funds brought forward		15,825	35,594	51,419	51,520
Total funds carried forward		7,309	34,223	41,532	51,419

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

The notes on pages 13 to 23 form part of these financial statements.

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	11	34,223	45,605
CURRENT ASSETS			
Cash at bank and in hand		22,574	23,260
CREDITORS: amounts falling due within one year	12	15,265	17,446
NET CURRENT ASSETS		<u>7,309</u>	<u>5,814</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,532</u>	<u>51,419</u>
NET ASSETS		<u>41,532</u>	<u>51,419</u>
FUNDS OF THE CHARITY			
Restricted funds		32,223	35,594
Unrestricted funds		7,309	15,825
Total charity funds	13	<u>41,532</u>	<u>51,419</u>

These financial statements were approved by the board of trustees and authorised for issue on 26th September 2024 and are signed on behalf of the board by:



Ms C Nash
Director



Mr G McGowan
Chairperson

Company Registration Number: NI066239

The notes on pages 13 to 23 form part of these financial statements.

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Income (Expenditure)	(9,887)	(101)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	11,308	14,885
Loss on Disposal of tangible fixed assets	74	441
Accrued Expenses/ (income)	(543)	2,883
<i>Changes in:</i>		
Trade and other debtors	–	–
Trade and other creditors	(1,638)	264
Cash generated from operations	(686)	18,342
Net cash from operating activities	686	18,342
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	–	(16,452)
Net cash used in investing activities	–	(16,452)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(686)	1,890
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	23,260	21,370
CASH AND CASH EQUIVALENTS AT END OF YEAR	22,574	23,260

The notes on pages 13 to 23 form part of these financial statements.

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1. General information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Lis Linn Centre, Central Drive, Creggan, Derry.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Incoming resources from generated funds consists of donations and other income received from a variety of sources. Such income is usually received with no preconditions attached and is recognized in the SOFA when received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the SOFA when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

Basis of preparation

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

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

Going concern

There are no material uncertainties about the charity's ability to continue.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 MARCH 2024****3. Accounting policies (*continued*)****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 directors for particular future project or commitment.

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

Incoming resources

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

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

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects). Governance costs (management and administration of the charity)

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 MARCH 2024****3. Accounting policies (*continued*)****Tangible assets**

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

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

Depreciation

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

Creche Fixtures and Fittings	-	25% straight line
Fixtures and Fittings	-	12% reducing balance
Motor Vehicles	-	20% straight line
Office Equipment	-	25% straight line

Impairment of fixed assets

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

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

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 MARCH 2024****3. Accounting policies (*continued*)****Financial instruments (*continued*)**

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

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

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

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

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

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

4. Limited by guarantee

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****5. Charitable activities**

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
SPPG/DOH	646,683	646,683	642,093	642,093
DFC	5,144	5,144	–	–
Donations and sundry income	14,623	14,623	6,501	6,501
	<u>666,450</u>	<u>666,450</u>	<u>648,594</u>	<u>648,594</u>

Other Grant income includes funding received from Glasspool and the Family Fund on behalf of families.

6. Expenditure on charitable activities by fund type

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Wages & salaries	400,240	400,240	401,940	401,940
Creche support	1,051	1,051	1,498	1,498
2 year old programme costs	17,968	17,968	15,807	15,807
Miscellaneous programme costs	39,335	39,335	28,498	28,498
Promotion costs	8,404	8,404	7,550	7,550
Staff training & courses	1,326	1,326	3,909	3,909
Staff Development & Well-being	2,423	2,423	4,683	4,683
Repairs & maintenance	20,125	20,125	4,004	4,004
Cleaning & consumables	1,258	1,258	284	284
Minibus running costs	3,797	3,797	4,957	4,957
Telephone & internet	8,505	8,505	7,254	7,254
Postage & stationery	12,112	12,112	7,893	7,893
HR advisory & support service	3240	3240	900	900
Membership and Subscriptions	1,587	1,587	1,825	1,825
Travel expenses	727	727	1,160	1,160
Rent - Office & Programme rooms	18,600	18,600	19,900	19,900
Rent - Gasyard Programme rooms	7,711	7,711	7,958	7,958
Rent - Creche (OLT)	9,500	9,500	9,630	9,630
Heat, light & utilities	9,830	9,830	10,883	10,883
Insurance	4,157	4,157	3,783	3,783
Accountancy fees	1,560	1,560	1,560	1,560
Auditors remuneration	1,560	1,560	1,560	1,560
Depreciation charge	11,308	11,308	14,855	14,855
Loss on disposal of FA	74	74	441	441
Bank charges	627	627	543	543
Support Costs – Wages and Salaries	89,312	89,312	85,420	85,420
	<u>676,337</u>	<u>676,337</u>	<u>648,695</u>	<u>648,695</u>

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 MARCH 2024****7. Expenditure on charitable activities by activity type**

	Core Programmes	2 Year Old Programme	Support costs	Total Funds 2024
	£	£	£	£
Wages & salaries	213,994	186,246	–	400,240
Creche support	1,051	–	–	1,051
2 year old programme costs	–	17,968	–	17,968
Miscellaneous programme costs	39,335	–	–	39,335
Promotion costs	8,404	–	–	8,404
Staff training & courses	1,326	–	–	1,326
Staff Development & Well-being	2,423	–	–	2,423
Repairs & maintenance	5,888	14,237	–	20,125
Cleaning & consumables	1,168	90	–	1,258
Minibus running costs	3,797	–	–	3,797
Telephone & internet	8,505	–	–	8,505
Postage & stationery	12,112	–	–	12,112
HR advisory & support service	3,240	–	–	3,240
Membership and Subscriptions	1,587	–	–	1,587
Travel expenses	727	–	–	727
Rent - Office & Programme rooms	18,600	–	–	18,600
Rent - Gasyard Programme rooms	–	7,711	–	7,711
Rent - Creche (OLT)	9,500	–	–	9,500
Heat, light & utilities	9,830	–	–	9,830
Insurance	4,157	–	–	4,157
Accountancy fees	–	–	1,560	1,560
Auditors remuneration	–	–	1,560	1,560
Depreciation charge	11,308	–	–	11,308
Loss on disposal of FA	74	–	–	74
Bank charges	627	–	–	627
Support Costs – <i>Wages and Salaries</i>	–	–	89,312	89,312
	357,653	226,252	92,432	676,337

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****7. Expenditure on charitable activities by activity type**

	Core Programmes £	2 Year Old Programme £	Support costs £	Total Funds 2023 £
Wages & salaries	230,942	170,998	–	401,940
Creche support	1,498	–	–	1,498
2 year old programme costs	–	15,807	–	15,807
Miscellaneous programme costs	28,498	–	–	28,498
Promotion costs	7,550	–	–	7,550
Staff training & courses	3,909	–	–	3,909
Staff Development & Well-being	4,683	–	–	4,683
Repairs & maintenance	954	3,050	–	4,004
Cleaning & consumables	–	284	–	284
Minibus running costs	4,957	–	–	4,957
Telephone & internet	7,254	–	–	7,254
Postage & stationery	7,893	–	–	7,893
HR advisory & support service	900	–	–	900
Membership and Subscriptions	1,825	–	–	1,825
Travel expenses	1,160	–	–	1,160
Rent - Office & Programme rooms	19,900	–	–	19,900
Rent - Gasyard Programme rooms	–	7,958	–	7,958
Rent - Creche (OLT)	9,630	–	–	9,630
Heat, light & utilities	10,883	–	–	10,883
Insurance	3,783	–	–	3,783
Accountancy fees	–	–	1,560	1,560
Auditors remuneration	–	–	1,560	1,560
Depreciation charge	14,855	–	–	14,855
Loss on disposal of FA	441	–	–	441
Bank charges	543	–	–	543
Support Costs – <i>Wages and Salaries</i>	–	–	85,420	85,420
	362,058	198,097	88,540	648,695

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****8. Auditors' remuneration**

	Year to 31 Mar 24	Year to 31 Mar 23
Fees payable to the Auditor for: Audit of the financial statements	£ 1,560	£ 1,560
Preparation of the financial statements	1,560	1,560
	<u>3,120</u>	<u>3,120</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	489,552	487,360
	<u>489,552</u>	<u>487,360</u>

The average head count of employees during the year was 31 (2023: 31). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff – <i>Programme Delivery</i>	24	24
Number of staff – <i>Support Costs</i>	6	6
	<u>31</u>	<u>31</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****10. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Office Equipment £	Fixtures and fittings £	Motor vehicles £	Creche Fixtures & Fittings £	Total £
Cost					
At 1 April 2023	54,196	48,503	37,692	44,908	185,299
Disposals	(2,420)	(1,811)	–	(4,178)	(8,409)
At 31 March 2024	<u>51,776</u>	<u>46,692</u>	<u>37,692</u>	<u>40,730</u>	<u>176,890</u>
Depreciation					
At 1 April 2023	39,357	27,294	28,135	44,908	139,694
Charge for the year	6,711	2,686	1,911	–	11,308
Disposals	(2,420)	(1,737)	–	(4,178)	(8,335)
At 31 March 2024	<u>43,648</u>	<u>28,243</u>	<u>30,046</u>	<u>40,730</u>	<u>142,667</u>
Carrying amount					
At 31 March 2024	<u>8,128</u>	<u>18,449</u>	<u>7,646</u>	<u>–</u>	<u>34,223</u>
At 31 March 2023	<u>14,839</u>	<u>21,209</u>	<u>9,557</u>	<u>–</u>	<u>45,605</u>

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	10,364	10,907
Social security and other taxes	4,901	6,539
	<u>15,265</u>	<u>17,446</u>

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****13. Analysis of charitable funds****Unrestricted funds**

	At 1 April 2023	Income	Expenditure	Transfer	At
	£	£	£	between funds	31 March 2024
				£	£
Unrestricted fund	15,825	–	–	(8,516)	7,309

Restricted funds

	At 1 April 2023	Income	Expenditure	Transfer	At
	£	£	£	between funds	31 March 2024
				£	£
Restricted Fund	35,594	666,450	(676,337)	8,516	34,223

14. Related parties

The director of the company listed below is also involved with other charitable organisations, as follows:

Director	Organisation
Mr G McGowan	Old Library Trust

The transactions that arose during the year ended 31 March 2024 were as follows:

Organisation	£	Details of payments made
Old Library Trust	37,260	Rental and service charges

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES****31 MARCH 2024****15. SPPG/DOH –Funding**

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income per Accounts					
SPPG/DOH		–	646,683	646,683	642,093
Total income		–	646,683	646,683	642,093
Expenditure per Accounts					
2 Year Old					
Wages & salaries		–	186,246	186,246	170,998
2 year old programme costs		–	17,976	17,976	15,807
Repairs & maintenance		–	14,237	14,237	3,050
Cleaning & consumables		–	90	90	284
Rent - Gasyard Programme rooms		–	7,711	7,711	7,958
Core					
Wages & salaries		–	298,499	298,499	316,362
Telephone & internet		–	8,505	8,505	7,254
Staff training & courses		–	1,326	1,326	3,909
Staff Development and well-being		–	2,423	2,423	4,683
Travel expenses		–	727	727	1,160
Rent - Office & Programme rooms		–	18,600	18,600	18,600
Rent - Creche (OLT)		–	9,500	9,500	9,630
Heat, light & utilities		–	9,830	9,830	10,883
Membership and Subscriptions		–	1,587	1,587	1,825
Bank charges		–	514	514	446
Minibus running costs		–	3,797	3,797	4,957
Postage, stationery, IT & Office Equipment		–	12,112	12,112	7,893
Promotion costs		–	8,404	8,404	7,550
Repairs & maintenance		–	5,888	5,888	953
HR advisory & support service		–	3,240	3,240	900
Creche support		–	–	–	666
Miscellaneous programme costs		–	28,194	28,194	23,061
Depreciation		–	11,308	11,308	14,855
Accountancy fees		–	1,560	1,560	1,560
Auditors' remuneration		–	1,560	1,560	1,560
Insurance		–	4,157	4,157	3,783
Total expenditure		–	657,991	657,991	640,587
Less adjusting non-cash items					
Depreciation		–	11,308	11,308	14,855
		–	646,683	646,683	14,855
Add Capital Expenditure					
Fixed Asset Additions		–	–	–	16,453
Actual Expenditure		–	646,683	646,683	642,185

SureStart Edenballymore

Northern Ireland - Charity number 101726

Accounts

COMPANY REGISTRATION NUMBER: NI066239
CHARITY REGISTRATION NUMBER: NIC101726

**SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 MARCH 2023**

CLAREMOUNT FM LIMITED
Chartered accountants & statutory auditors
43 Clarendon Street
Derry
BT48 7ER

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)****YEAR ENDED 31 MARCH 2023**

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	SURESTART EDENBALLYMORE
Charity registration number	NIC101726
Company registration number	NI066239
Principal office and registered office	Lis Linn Centre Central Drive Creggan Derry

THE DIRECTORS

Ms C Nash
Mr G McGowan
Mr B McLaughlin
Ms A McGuinness
Ms C Sweeney *(Appointed 17th February 2023)*

Auditor	Claremount FM Limited Chartered accountants & statutory auditors 43 Clarendon Street Derry BT48 7ER
Bankers	AIB Meadowbank Strand Road Derry BT48 9QG
Solicitors	Mac Dermott McGurk and Partners 12 Clarendon Street Derry BT48 7ET

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company is governed and managed by the board of directors. The directors who served the company throughout the year are shown above. The registered office and details of other professional advisors are listed on page 1.

The board of directors carry out their governance role throughout the year by way of meetings on a bi-monthly basis to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

OBJECTIVES AND ACTIVITIES

The principal activity of the company during the year was to ensure that every child (from pre-birth to 3 years) living in the Triax area (Bogside & Brandywell, Creggan, Fountain, Bishop Street & Foyle Road and Strand Road) is supported to have the best possible start in life.

One of the objectives of Surestart Edenballymore is to complement the work of existing local services and provide our families with advice and support to access more specialised needs or difficulties.

There is clear evidence that early intervention and support reduces family breakdown, strengthens children's readiness for school and benefits society as a whole.

The Project delivers a wide variety of services which are designed to support children's learning skills, health and well-being, and social and emotional development, with a particular focus on early intervention, infant mental health, bonding and attachment, speech and language, child development and school readiness.

SureStart Edenballymore works with parents, agencies and organisations to ensure that local children aged 0-3 get the very best start in life by offering free access to:

- Family support including home-visiting and support services
- Early years play and learning opportunities
- Advice & support on children's development
- Speech & Language Support
- Ante-natal and post-natal services
- Health services
- Community involvement and training opportunities

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) (continued)

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

The table below outlines the annual registration and engagement of target children and parents in the Project, it is clear that all targets and goals set have been exceeded, in terms of engagement, registration, support and service delivery.

New Registrations	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	81	52	56	73	262
Mothers	56	34	41	64	195
Fathers	11	6	9	9	35
Families	56	34	43	64	197
Antenatal	29	21	29	52	131

De-Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	61	59	28	110	258
Mothers	49	83	18	88	190
Fathers	9	8	5	22	43
Families	50	82	18	91	193
Antenatal	3	8	4	2	17

Total Numbers Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	866	857	854	899	1047
Mothers	791	822	778	822	931
Fathers	147	145	146	150	171
Families	800	830	789	834	943
Antenatal	54	51	57	69	166

Percentages Uptake	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	34.06	31.97	31.85	30.48	50.91
Mothers	43.11	44.04	43.44	58.76	81.20
Fathers	14.97	14.48	21.92	34.67	46.20
Families	46.00	48.31	45.50	60.91	83.03
Antenatal	59.26	54.90	70.18	71.01	93.37

The Project is on track to achieve World Health Organization and UNICEF Baby Friendly Initiative Status to better support families with feeding and developing close, loving relationships, ensuring that all babies get the best possible start in life.

FINANCIAL REVIEW

The net outgoing resources for the year was £101 (2022 - net outgoing resources £5,107). The total reserves at the year-end stood at £51,419 (2022 - £51,520)

Funding is received every quarter and is generally spent within that quarter. The charity carries minimal reserves due to restrictions imposed by funders.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2023

PLANS FOR FUTURE PERIODS

The impact of COVID continues to disrupt life for us all and has changed life in many ways for many people. Child development needs has not paused, and supporting children and families is arguably now more important than ever.

Babies born after March 11 2020 will have only known a world in the grip of a pandemic. They have not had the same opportunities to interact with other children as those born in the years before. We don't yet know the full impact of the pandemic on children, young people and their families, but we are seeing an increase in demand for services as we move into the next phase.

So, whilst the future remains uncertain, our commitment to provide responsive and high quality services and supports for families remains steadfast and we are confident in our staff team, partners and community that we can continue to give children the best start in life.

The directors will continue to govern the company in line with the constitution to achieve the objectives noted above.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes 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 charity directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2023

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

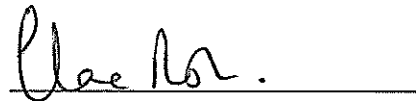
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

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

The directors' annual report was approved on 07th September 2023 and signed on behalf of the board of trustees by:



Ms C Nash
Director



Mr G McGowan
Chairperson

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART
EDENBALLYMORE****YEAR ENDED 31 MARCH 2023****OPINION**

We have audited the financial statements of Surestart Edenballymore for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 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 applicable to Smaller Entities; 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART
EDENBALLYMORE (continued)****YEAR ENDED 31 MARCH 2023****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 directors are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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.

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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors 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 directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the directors' responsibilities statement, the directors (who are also the directors for the purposes 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 directors 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 directors 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 directors either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART EDENBALLYMORE (*continued*)

YEAR ENDED 31 MARCH 2023

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

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. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Enquire of management, those charged with governance and the Charity's solicitor around actual and potential litigation and claims.
- Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Review minutes of meetings of those charged with governance.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

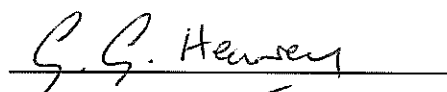
SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART
EDENBALLYMORE *(continued)***

YEAR ENDED 31 MARCH 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mr G G Heaney (Senior Statutory Auditor)

**For and on behalf of
Claremount FM Limited
Chartered accountants & statutory auditors
43 Clarendon Street
Derry
Northern Ireland
BT48 7ER**

07th September 2023

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)****31 MARCH 2023**

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	5	–	648,594	648,594	628,541
Total Income		–	648,594	648,594	628,541
Expenditure					
Expenditure on charitable activities	6,7	–	648,695	648,695	633,648
Total expenditure		–	648,695	648,695	633,648
Net expenditure and net movement in funds					
		–	(101)	(101)	(5,107)
Reconciliation of funds					
Total funds brought forward		15,825	35,695	51,520	56,627
Total funds carried forward		15,825	35,594	51,419	51,520

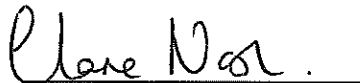
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 23 form part of these financial statements.

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	11	45,605	44,449
CURRENT ASSETS			
Cash at bank and in hand		23,260	21,370
CREDITORS: amounts falling due within one year	12	17,446	14,299
NET CURRENT ASSETS		<u>5,814</u>	<u>7,071</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>51,419</u>	<u>51,520</u>
NET ASSETS		<u>51,419</u>	<u>51,520</u>
FUNDS OF THE CHARITY			
Restricted funds		35,594	35,695
Unrestricted funds		15,825	15,825
Total charity funds	13	<u>51,419</u>	<u>51,520</u>

These financial statements were approved by the board of trustees and authorised for issue on 07th September 2023 and are signed on behalf of the board by:



Ms C Nash
Director



Mr G McGowan
Chairperson

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****STATEMENT OF CASH FLOWS****YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Income (Expenditure)	(101)	(5,107)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	14,855	14,900
Loss on Disposal of tangible fixed assets	441	1,693
Accrued Expenses/ (income)	2,883	(3,041)
<i>Changes in:</i>		
Trade and other debtors	–	–
Trade and other creditors	264	(263)
Cash generated from operations	18,342	8,182
Net cash from operating activities	18,342	8,182
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	(16,452)	(11,767)
Net cash used in investing activities	(16,452)	(11,767)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1,890	(3,585)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	21,370	24,955
CASH AND CASH EQUIVALENTS AT END OF YEAR	23,260	21,370

The notes on pages 13 to 23 form part of these financial statements.

SURESTART EDENBALLYMORE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. General information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Lis Linn Centre, Central Drive, Creggan, Derry.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Incoming resources from generated funds consists of donations and other income received from a variety of sources. Such income is usually received with no preconditions attached and is recognized in the SOFA when received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the SOFA when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

Basis of preparation

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

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

Going concern

There are no material uncertainties about the charity's ability to continue.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS *(continued)*****YEAR ENDED 31 MARCH 2023****3. Accounting policies *(continued)*****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 directors for particular future project or commitment.

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

Incoming resources

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

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

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects). Governance costs (management and administration of the charity)

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****3. Accounting policies (continued)****Tangible assets**

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

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

Depreciation

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

Creche Fixtures and Fittings	-	25% straight line
Fixtures and Fittings	-	12% reducing balance
Motor Vehicles	-	20% straight line
Office Equipment	-	25% straight line

Impairment of fixed assets

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

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

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS *(continued)*****YEAR ENDED 31 MARCH 2023****3. Accounting policies *(continued)*****Financial instruments *(continued)***

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

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

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

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

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

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

4. Limited by guarantee

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****5. Charitable activities**

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
HSCB	642,093	642,093	623,391	623,391
Donations and sundry income	6,501	6,501	5,150	5,150
	<u>648,594</u>	<u>648,594</u>	<u>628,541</u>	<u>628,541</u>

Other Grant income includes funding received from Glasspool and the Family Fund on behalf of families.

6. Expenditure on charitable activities by fund type

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Wages & salaries	401,940	401,940	421,056	421,056
Creche support	1,498	1,498	986	986
2 year old programme costs	15,807	15,807	16,580	16,580
Miscellaneous programme costs	28,498	28,498	15,628	15,628
Promotion costs	7,550	7,550	2,689	2,689
Staff training & courses	3,909	3,909	559	559
Staff Development & Well-being	4,683	4,683	–	–
Repairs & maintenance	4,004	4,004	2,323	2,323
Cleaning & consumables	284	284	307	307
Minibus running costs	4,957	4,957	2,358	2,358
Telephone & internet	7,254	7,254	6,713	6,713
Postage & stationery	7,893	7,893	8,933	8,933
HR advisory & support service	900	900	900	900
Membership and Subscriptions	1,825	1,825	1,938	1,938
Travel expenses	1,160	1,160	1,422	1,422
Rent - Office & Programme rooms	19,900	19,900	18,600	18,600
Rent - Gasyard Programme rooms	7,958	7,958	8,205	8,205
Rent - Creche (OLT)	9,630	9,630	9,500	9,500
Heat, light & utilities	10,883	10,883	9,728	9,728
Insurance	3,783	3,783	3,400	3,400
Accountancy fees	1,560	1,560	1,560	1,560
Auditors remuneration	1,560	1,560	1,560	1,560
Depreciation charge	14,855	14,855	14,900	14,900
Loss on disposal of FA	441	441	1,693	1,693
Bank charges	543	543	629	629
Support Costs – <i>Wages and Salaries</i>	85,420	85,420	81,481	81,481
	<u>648,695</u>	<u>648,695</u>	<u>633,648</u>	<u>633,648</u>

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****7. Expenditure on charitable activities by activity type**

	Core Programmes	2 Year Old Programme	Support costs	Total Funds 2023
	£	£	£	£
Wages & salaries	230,942	170,998	–	401,940
Creche support	1,498	–	–	1,498
2 year old programme costs	–	15,807	–	15,807
Miscellaneous programme costs	28,498	–	–	28,498
Promotion costs	7,550	–	–	7,550
Staff training & courses	3,909	–	–	3,909
Staff Development & Well-being	4,683	–	–	4,683
Repairs & maintenance	954	3,050	–	4,004
Cleaning & consumables	–	284	–	284
Minibus running costs	4,957	–	–	4,957
Telephone & internet	7,254	–	–	7,254
Postage & stationery	7,893	–	–	7,893
HR advisory & support service	900	–	–	900
Membership and Subscriptions	1,825	–	–	1,825
Travel expenses	1,160	–	–	1,160
Rent - Office & Programme rooms	19,900	–	–	19,900
Rent - Gasyard Programme rooms	–	7,958	–	7,958
Rent - Creche (OLT)	9,630	–	–	9,630
Heat, light & utilities	10,883	–	–	10,883
Insurance	3,783	–	–	3,783
Accountancy fees	–	–	1,560	1,560
Auditors remuneration	–	–	1,560	1,560
Depreciation charge	14,855	–	–	14,855
Loss on disposal of FA	441	–	–	441
Bank charges	543	–	–	543
Support Costs – <i>Wages and Salaries</i>	–	–	85,420	85,420
	362,058	198,097	88,540	648,695

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2022****7. Expenditure on charitable activities by activity type**

	Core Programmes	2 Year Old Programme	Support costs	Total Funds 2022
	£	£	£	£
Wages & salaries	252,484	168,572	–	421,056
Creche support	986	–	–	986
2 year old programme costs	–	16,580	–	16,580
Miscellaneous programme costs	15,628	–	–	15,628
Promotion costs	2,689	–	–	2,689
Staff training & courses	559	–	–	559
Repairs & maintenance	485	1,838	–	2,323
Cleaning & consumables	–	307	–	307
Minibus running costs	2,358	–	–	2,358
Telephone & internet	6,713	–	–	6,713
Postage & stationery	8,933	–	–	8,933
HR advisory & support service	900	–	–	900
Membership and Subscriptions	1,938	–	–	1,938
Travel expenses	1,422	–	–	1,422
Rent - Office & Programme rooms	18,600	–	–	18,600
Rent - Gasyard Programme rooms	–	8,205	–	8,205
Rent - Creche (OLT)	9,500	–	–	9,500
Heat, light & utilities	9,728	–	–	9,728
Insurance	3,400	–	–	3,400
Accountancy fees	1,560	–	–	1,560
Auditors remuneration	1,560	–	–	1,560
Depreciation charge	14,900	–	–	14,900
Loss on disposal of FA	1,693	–	–	1,693
Bank charges	629	–	–	629
Support Costs – <i>Wages and Salaries</i>	–	–	81,481	81,481
	356,665	195,502	81,481	633,648

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

8. Auditors' remuneration

	Year to 31 Mar 23	Year to 31 Mar 22
Fees payable to the Auditor for: Audit of the financial statements	£ 1,560	£ 1,560
Preparation of the financial statements	1,560	1,560
	<u>3,120</u>	<u>3,120</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	487,360	502,537
	<u>487,360</u>	<u>502,537</u>

The average head count of employees during the year was 31 (2022: 31). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff – <i>Programme Delivery</i>	24	25
Number of staff – <i>Support Costs</i>	6	6
	<u>31</u>	<u>31</u>

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

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****10. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Office Equipment £	Fixtures and fittings £	Motor vehicles £	Creche Fixtures & Fittings £	Total £
Cost					
At 1 April 2022	51,383	58,671	37,692	44,908	192,654
Additions	12,395	4,057	–	–	16,452
Disposals	(9,582)	(14,225)	–	–	(23,807)
At 31 March 2023	<u>54,196</u>	<u>48,503</u>	<u>37,692</u>	<u>44,908</u>	<u>185,299</u>
Depreciation					
At 1 April 2022	39,041	38,510	25,746	44,908	148,205
Charge for the year	9,457	3,009	2,389	–	14,855
Disposals	(9,141)	(14,225)	–	–	(23,366)
At 31 March 2023	<u>39,357</u>	<u>27,294</u>	<u>28,135</u>	<u>44,908</u>	<u>139,694</u>
Carrying amount					
At 31 March 2023	<u>14,839</u>	<u>21,209</u>	<u>9,557</u>	<u>–</u>	<u>45,605</u>
At 31 March 2022	<u>12,342</u>	<u>20,161</u>	<u>11,946</u>	<u>–</u>	<u>44,449</u>

12. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	10,907	8,024
Social security and other taxes	6,539	6,275
	<u>17,446</u>	<u>14,299</u>

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****13. Analysis of charitable funds****Unrestricted funds**

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Unrestricted fund	15,825	–	–	15,825

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	35,695	648,594	(648,695)	35,594

14. Related parties

The director of the company listed below is also involved with other charitable organisations, as follows:

Director	Organisation
Mr G McGowan	Old Library Trust

The transactions that arose during the year ended 31 March 2023 were as follows:

Organisation	£	Details of payments made
Old Library Trust	37,260	Rental and service charges

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES****31 MARCH 2023****15. HSCB –Funding**

		2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income per Accounts				
HSCB – Health & Social Care Board		–	642,093	642,093
Total income		–	642,093	642,093
Expenditure per Accounts				
2 Year Old				
Wages & salaries		–	170,998	170,998
2 year old programme costs		–	15,807	15,807
Repairs & maintenance		–	3,050	3,050
Cleaning & consumables		–	284	284
Rent - Gasyard Programme rooms		–	7,958	7,958
Core				
Wages & salaries		–	316,362	316,362
Telephone & internet		–	7,254	7,254
Staff training & courses		–	3,909	3,909
Staff Development and well-being		–	4,683	4,683
Travel expenses		–	1,160	1,160
Rent - Office & Programme rooms		–	18,600	18,600
Rent - Creche (OLT)		–	9,630	9,630
Heat, light & utilities		–	10,883	10,883
Membership and Subscriptions		–	1,825	1,825
Bank charges		–	446	446
Minibus running costs		–	4,957	4,957
Postage, stationery, IT & Office Equipment		–	7,893	7,893
Promotion costs		–	7,550	7,550
Repairs & maintenance		–	953	953
HR advisory & support service		–	900	900
Creche support		–	666	666
Miscellaneous programme costs		–	23,061	23,061
Depreciation		–	14,855	14,855
Accountancy fees		–	1,560	1,560
Auditors' remuneration		–	1,560	1,560
Insurance		–	3,783	3,783
Total expenditure		–	640,587	640,587
Less adjusting non-cash items				
Depreciation		–	14,855	14,855
		–	14,855	14,855
Add Capital Expenditure				
Fixed Asset Additions		–	16,453	16,453
Actual Expenditure		–	642,185	642,185

Our reference: SU2/KMC/AC/Audit
Your reference: 7 September 2023
Date:

Registered Office:
43 Clarendon Street,
Derry,
BT48 7ER

Tel: (028) 7126 6420
Fax: (028) 7124 0936

Email: info@claremount.net
Website: www.claremount.net

The Board of Directors
Surestart Edenballymore
Lis Linn Centre
Central Drive
Creggan
Derry

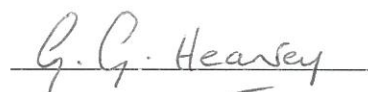
Dear Sirs

ASSURANCE REPORT OF FIXED ASSET REGISTER

This report is produced for the purpose of reporting to the Board of Surestart Edenballymore and HSCB in connection with accuracy of the fixed asset register.

We confirm that all assets contained on the register have been verified and accounted for.

Yours faithfully



Gerald Heaney (Senior Statutory Auditor)

SureStart Edenballymore
 Year Ended 31 March 2023
 Fixed Asset Register

	Date	Cost	Depn at 01/04/22	NBV at 01/04/22	Additions	Disposals	Charge for year	On disposals	Depn at 31/03/23	NBV at 31/03/23
3 x High back operator chairs with arms	16/08/2007	345	345	-	-	-	-	-	345	-
3 x Blue reception chairs	16/08/2007	99	99	-	-	-	-	-	99	-
1 x Beech/silver tambour unit	16/08/2007	422	422	-	-	-	-	-	422	-
Fellowes W-6 Shredder	23/08/2007	141	141	-	-	-	-	-	141	-
CPC Office Supplies	27/03/2008	823	823	-	-	-	-	-	823	-
IBS NI Ltd	28/03/2008	356	356	-	-	-	-	-	356	-
Ryan carpets	31/03/2008	743	743	-	-	-	-	-	743	-
Information panel		341	341	-	-	-	-	-	341	-
Information panel		329	329	-	-	-	-	-	329	-
Camcorder		540	540	-	-	-	-	-	540	-
Tens machine x 10 (FD09/01572 # 3)	18/06/2009	667	667	-	-	-	-	-	667	-
Fridge	30/03/2011	245	245	-	-	-	-	-	245	-
2 steel cupboards & 16 twin lock lateral files	29/11/2012	1,575	1,575	-	-	-	-	-	1,575	-
Panasonic Camera, charger & lens	13/12/2012	325	325	-	-	-	-	-	325	-
	18/12/2012	25	25	-	-	-	-	-	25	-
tall tray unit & extra trays for office	16/04/2013	678	678	-	-	-	-	-	678	-
2 acrylic screens for office	19/04/2013	766	766	-	-	-	-	-	766	-
Innov8 Office Interiors	01/03/2014	715	715	-	-	-	-	-	715	-
Prem/Air	14/07/2014	1,200	1,200	-	-	-	-	-	1,200	-
Paxton Computers Ltd	16/02/2015	552	552	-	-	-	-	-	552	-
18 PS Computer Services	18/11/2016	2,329	2,329	-	-	-	-	-	2,329	-
Dawson Hinds	16/12/2016	821	821	-	-	-	-	-	821	-
Dawson Hinds	25/11/2016	226	226	-	-	-	-	-	226	-
Photocopier - Xerox M199603	31/03/2018	2,598	2,598	-	-	-	-	-	2,598	-
Dawson Feb19 - Dawson Hinds	02/19/014	9,095	8,640	455	-	-	455	-	9,095	-
Fiesta Blinds	11/18/017	580	551	29	-	-	29	-	580	-
Fiesta Blinds	11/18/017	370	352	19	-	-	19	-	370	-
Dawson Hinds	03/19/043	1,318	1,252	66	-	-	66	-	1,318	-
Dawson Hinds - 2 Door cupboard, Mesh office chair & 4 drawers	05/19/014	518	389	130	-	-	130	-	518	-
Emmett Quigley	07/19/024	523	392	131	-	-	131	-	523	-
Dawson Hinds - High stool with back & walnut desk	06/19/026	996	747	249	-	-	249	-	996	-
Stevensons - storage unit	06/19/029	1,400	1,050	350	-	-	350	-	1,400	-
CCD Electrical - New trunking, wiring & phone points	05/19/021	3,103	2,327	776	-	-	776	-	3,103	-
Dawson Hinds	03/19/043	1,318	988	329	-	-	329	-	1,318	-
3PS Computers - laptop	27/03/2020	852	639	213	-	-	213	-	852	-
3PS Computers 4 laptops	07/20/016	2,376	1,188	1,188	-	-	594	-	1,782	594
All Digital Systems - projector	02/21/002	2,091	1,045	1,045	-	-	523	-	1,568	523
3PS Computer Services - 1 laptop	02/21/014	2,814	1,407	1,407	-	-	704	-	2,111	704
3PS Computer Services	08/21/012	774	194	581	-	-	194	-	387	387
Amazon - 5 Laptops	06/21/032	600	150	450	-	-	150	-	300	300
Omega Mechanical	05/21/019	3,477	869	2,608	-	-	869	-	1,738	1,738
Equipment - 25% straight line	03/22/018	2,317	290	2,027	-	-	579	-	1,448	1,448
		51,383	39,332	12,051	-	-	6,358	-	45,690	5,693
M McLaughlin & Sons - Family rooms	10/03/2008	734	700	34	-	-	4	-	704	29
3 x Free standing screens 1716mm	29/10/2007	627	599	29	-	-	4	-	602	25
Securitel Electronic Systems	14/11/2007	1,811	1,727	83	-	-	10	-	1,738	73
Dry line and stud all walls	29/11/2007	2,938	2,802	135	-	-	2,938	-	2,802	-
Suspended ceiling supplied & fitted	29/11/2007	940	897	43	-	-	940	-	897	-
Sink & worktop fitted in kitchen	29/11/2007	411	392	19	-	-	411	-	392	-
Wash hand basin supplied & fitted	29/11/2007	235	224	11	-	-	235	-	224	-
Flooring in kitchen & toilet area	29/11/2007	176	168	8	-	-	176	-	168	-
Electrical work; lights, power points, meter installation	29/11/2007	2,848	2,717	131	-	-	2,848	-	2,717	-

See Note 1
 See Note 1
 See Note 1
 See Note 1
 See Note 1

	Date	Cost	Depn at 01/04/22	NBV at 01/04/22	Additions	Disposals	Charge for year	On disposals	Depn at 31/03/23	NBV at 31/03/23
Ventilation installed in WC	29/11/2007	235	224	11	-	235	-	224	224	-
Oil heating & hot water installed	29/11/2007	858	818	40	-	858	-	818	818	-
Click flooring fitted	29/11/2007	941	898	43	-	941	-	898	898	-
1 x storage cupboard c/w shelves	14/12/2007	169	161	8	-	-	1	1	162	7
3 x trexus blue folding metal chair	14/12/2007	289	276	13	-	-	2	2	277	12
2 x doors for cupboard	14/12/2007	78	74	4	-	-	0	0	74	3
4 x influx beech folding table	14/12/2007	196	187	9	-	-	1	1	293	12
1 x blue 3 tier serving trolley	14/12/2007	207	197	10	-	-	1	1	188	8
2 x beech bookcase	14/12/2007	3,666	3,497	169	-	-	21	21	3,518	8
16 x cabby modular fabric chairs	18/03/2008	386	369	18	-	-	3	3	371	16
4 x We Play Trike (small) - Outdoor play area	18/03/2008	463	442	21	-	-	3	3	444	19
4 x 3-wheel scooter - Outdoor play area	18/03/2008	501	478	23	-	-	3	3	480	20
4 x Push Trike - Outdoor play area	18/03/2008	617	588	28	-	-	4	4	592	25
CPC Office Supplies - Family Rooms	27/03/2008	617	588	28	-	-	29	29	4,793	201
McAvoy Group - Storage	28/03/2008	4,994	4,764	230	-	-	17	17	879	121
Shelves fitted	31/03/2010	1,000	862	138	-	-	32	32	1,174	225
Acrylic screens	07/03/2011	1,399	1,142	258	-	-	132	132	2,579	921
Kitchen fit out - Deposit	28/03/2014	3,500	2,448	1,052	-	-	116	116	2,272	811
Kitchen fit out - tender balance	01/03/2014	3,083	2,156	927	-	-	176	176	3,452	1,233
Stevensons	01/03/2014	4,685	3,276	1,409	-	-	16	16	309	111
Stevensons Kitchens - Stevensons 31 Mar 14	01/03/2014	420	294	126	-	-	95	95	816	664
Stevensons Kitchens - New kitchen units	01/03/2014	1,480	721	759	-	-	88	88	304	616
The Carpet Man	09/20/018	920	216	704	-	-	287	287	990	2,010
Jesse Blinds & Shutters Ltd	24/08/2020	3,000	703	2,297	-	-	287	287	990	2,010
Jesse Blinds	28/10/2020	3,000	703	2,297	-	-	333	333	1,149	2,331
Jesse Blinds	26/02/2021	3,480	816	2,664	-	-	333	333	1,149	2,331
Jesse Blinds	03/21/042	3,480	816	2,664	-	-	34	34	1,149	2,331
Omega Mechanical	Omega 03/22/018	311	39	272	-	-	116	116	748	812
Quality Garden Sheeds	03/22/029	1,060	133	928	-	-	353	353	757	2,471
Omega Mechanical Mar22	31/03/2022	3,228	404	2,825	-	-	507	507	507	3,550
Omega Mechanical Apr22	13/05/2022	-	-	-	4,057	-	-	-	-	-
Fixtures & fittings - 12.5% reducing balance		58,671	38,217	20,454	4,057	9,582	3,009	9,141	41,226	21,061
2 x Medium half round multi-table	06/02/2008	308	308	-	-	-	-	-	308	-
1 x Medium multi-table	06/02/2008	150	150	-	-	-	-	-	150	-
1 x PlayWorks Yorkshire Kit	06/02/2008	767	767	-	-	-	-	-	767	-
2 x Small sand and water center	06/02/2008	573	573	-	-	-	-	-	573	-
1 x Browser box	06/02/2008	155	155	-	-	-	-	-	155	-
6 x Childshape chair	06/02/2008	402	402	-	-	-	-	-	402	-
2 x Teacher chair	06/02/2008	212	212	-	-	-	-	-	212	-
2 x Library/Puzzle unit	18/03/2008	718	718	-	-	-	-	-	718	-
1 x Table & 4 chairs	18/03/2008	508	508	-	-	-	-	-	508	-
2 x Table top paint dryer	18/03/2008	341	341	-	-	-	-	-	341	-
44 x Posture perfect chairs	18/03/2008	827	827	-	-	-	-	-	827	-
3 x Sand & water table (clear)	18/03/2008	474	474	-	-	-	-	-	474	-
3 x Dress-up trolley	18/03/2008	470	470	-	-	-	-	-	470	-
1 x blue sand tray	18/03/2008	141	141	-	-	-	-	-	141	-
1 x Sink unit	18/03/2008	100	100	-	-	-	-	-	100	-
1 x Cooker/oven	18/03/2008	113	113	-	-	-	-	-	113	-
1 x Washing machine	18/03/2008	103	103	-	-	-	-	-	103	-
1 x Dishwasher	18/03/2008	110	110	-	-	-	-	-	110	-
Horizontal baby changing table - Gasyard	26/03/2008	182	182	-	-	-	-	-	182	-
Benchmark - Gasyard	27/03/2008	2,961	2,961	-	-	-	-	-	2,961	-
Omega Mechanical - OLT	28/03/2008	811	811	-	-	-	-	-	811	-
BlueStar	11/04/2014	46	46	-	-	-	-	-	46	-
Argos	15/04/2014	360	360	-	-	-	-	-	360	-
CF Construction	25/02/2015	2,813	2,813	-	-	-	-	-	2,813	-
flooring, play kitchen, storage units										

See Note 1
See Note 1
See Note 1

	Date	Cost	Depth at 01/04/22	NBV at 01/04/22	Additions	Disposals	Charge for year	On disposals	Depth at 31/03/23	NBV at 31/03/23
CF Construction	25/02/2015	2,986	2,986	-	-	-	-	-	2,986	-
CF Construction	25/02/2015	2,800	2,800	-	-	-	-	-	2,800	-
CF Construction	25/02/2015	2,954	2,954	-	-	-	-	-	2,954	-
Ness Landscapes - 2 yr old outdoor play area.	20/02/2015	2,232	2,232	-	2,232	-	-	2,232	2,232	-
Ness Landscapes - 2 yr old outdoor play area.	20/02/2015	1,800	1,800	-	1,800	-	-	1,800	1,800	-
Ness Landscapes - 2 yr old outdoor play area.	20/02/2015	1,266	1,266	-	1,266	-	-	1,266	1,266	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	1,379	1,379	-	1,379	-	-	1,379	1,379	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	432	432	-	432	-	-	432	432	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	720	720	-	720	-	-	720	720	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	1,740	1,740	-	1,740	-	-	1,740	1,740	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	720	720	-	720	-	-	720	720	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	2,160	2,160	-	2,160	-	-	2,160	2,160	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	536	536	-	536	-	-	536	536	-
Ness Landscapes - 2 yr old outdoor play area.	27/03/2015	358	358	-	358	-	-	358	358	-
Ness Landscapes - 2 yr old outdoor play area.	27/03/2015	522	522	-	522	-	-	522	522	-
Ness Landscapes - 2 yr old outdoor play area.	27/03/2015	360	360	-	360	-	-	360	360	-
Ness Landscapes - 2 yr old outdoor play area.	27/03/2015	875	875	-	875	-	-	875	875	-
Ness Landscapes - 2 yr old outdoor play area.	25/02/2016	1,000	1,000	-	1,000	-	-	1,000	1,000	-
Ness Landscapes - 2 yr old outdoor play area.	31/03/2016	4,350	4,350	-	4,350	-	-	4,350	4,350	-
Ness Landscapes - 2 yr old outdoor play area.	31/03/2016	2,074	2,074	-	2,074	-	-	2,074	2,074	-
CF Construction - New Units	24/03/2023	44,909	44,908	-	12,395	-	3,099	-	3,099	9,296
Dawson Hynds - 16 Chairs upholstered					12,395		3,099		3,099	9,296
LARS Play					12,395		3,099		3,099	9,296
Fixtures & Fittings - 25% straight line					12,395		3,099		3,099	9,296
Halfords	18/03/2008	1,300	1,278	22	-	-	4	-	1,282	18
New minibus	30/03/2017	36,392	24,467	11,925	-	-	2,385	-	26,852	9,540
Motor Vehicles - 20% reducing balance		37,692	25,745	11,947	-	-	2,389	-	28,134	9,557
		192,654	148,202	44,452	16,453	23,807	14,856	23,366	163,057	45,608

G.S.A.
07/01/23

See Note 1
Omega Mechanical Services related to work carried out in the kitchen area in 2007 which was replaced in March/April 2022, again by Omega Mechanical Services. All scrapped, no proceeds received.

See Note 2
Ness Landscapes related to the outdoor play area which was replaced in March 2023 by the LARS Play. All scrapped, no proceeds received.

SureStart Edenballymore

Northern Ireland - Charity number 101726

Annual report

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)****YEAR ENDED 31 MARCH 2023**

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	SURESTART EDENBALLYMORE
Charity registration number	NIC101726
Company registration number	NI066239
Principal office and registered office	Lis Linn Centre Central Drive Creggan Derry

THE DIRECTORS

Ms C Nash
Mr G McGowan
Mr B McLaughlin
Ms A McGuinness
Ms C Sweeney *(Appointed 17th February 2023)*

Auditor	Claremount FM Limited Chartered accountants & statutory auditors 43 Clarendon Street Derry BT48 7ER
Bankers	AIB Meadowbank Strand Road Derry BT48 9QG
Solicitors	Mac Dermott McGurk and Partners 12 Clarendon Street Derry BT48 7ET

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company is governed and managed by the board of directors. The directors who served the company throughout the year are shown above. The registered office and details of other professional advisors are listed on page 1.

The board of directors carry out their governance role throughout the year by way of meetings on a bi-monthly basis to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

OBJECTIVES AND ACTIVITIES

The principal activity of the company during the year was to ensure that every child (from pre-birth to 3 years) living in the Triax area (Bogside & Brandywell, Creggan, Fountain, Bishop Street & Foyle Road and Strand Road) is supported to have the best possible start in life.

One of the objectives of Surestart Edenballymore is to complement the work of existing local services and provide our families with advice and support to access more specialised needs or difficulties.

There is clear evidence that early intervention and support reduces family breakdown, strengthens children's readiness for school and benefits society as a whole.

The Project delivers a wide variety of services which are designed to support children's learning skills, health and well-being, and social and emotional development, with a particular focus on early intervention, infant mental health, bonding and attachment, speech and language, child development and school readiness.

SureStart Edenballymore works with parents, agencies and organisations to ensure that local children aged 0-3 get the very best start in life by offering free access to:

- Family support including home-visiting and support services
- Early years play and learning opportunities
- Advice & support on children's development
- Speech & Language Support
- Ante-natal and post-natal services
- Health services
- Community involvement and training opportunities

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) (continued)

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

The table below outlines the annual registration and engagement of target children and parents in the Project, it is clear that all targets and goals set have been exceeded, in terms of engagement, registration, support and service delivery.

New Registrations	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	81	52	56	73	262
Mothers	56	34	41	64	195
Fathers	11	6	9	9	35
Families	56	34	43	64	197
Antenatal	29	21	29	52	131

De-Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	61	59	28	110	258
Mothers	49	83	18	88	190
Fathers	9	8	5	22	43
Families	50	82	18	91	193
Antenatal	3	8	4	2	17

Total Numbers Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	866	857	854	899	1047
Mothers	791	822	778	822	931
Fathers	147	145	146	150	171
Families	800	830	789	834	943
Antenatal	54	51	57	69	166

Percentages Uptake	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	34.06	31.97	31.85	30.48	50.91
Mothers	43.11	44.04	43.44	58.76	81.20
Fathers	14.97	14.48	21.92	34.67	46.20
Families	46.00	48.31	45.50	60.91	83.03
Antenatal	59.26	54.90	70.18	71.01	93.37

The Project is on track to achieve World Health Organization and UNICEF Baby Friendly Initiative Status to better support families with feeding and developing close, loving relationships, ensuring that all babies get the best possible start in life.

FINANCIAL REVIEW

The net outgoing resources for the year was £101 (2022 - net outgoing resources £5,107). The total reserves at the year-end stood at £51,419 (2022 - £51,520). Funding is received every quarter and is generally spent within that quarter. The charity carries minimal reserves due to restrictions imposed by funders.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2023

PLANS FOR FUTURE PERIODS

The impact of COVID continues to disrupt life for us all and has changed life in many ways for many people. Child development needs has not paused, and supporting children and families is arguably now more important than ever.

Babies born after March 11 2020 will have only known a world in the grip of a pandemic. They have not had the same opportunities to interact with other children as those born in the years before. We don't yet know the full impact of the pandemic on children, young people and their families, but we are seeing an increase in demand for services as we move into the next phase.

So, whilst the future remains uncertain, our commitment to provide responsive and high quality services and supports for families remains steadfast and we are confident in our staff team, partners and community that we can continue to give children the best start in life.

The directors will continue to govern the company in line with the constitution to achieve the objectives noted above.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes 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 charity directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) (continued)

YEAR ENDED 31 MARCH 2023

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

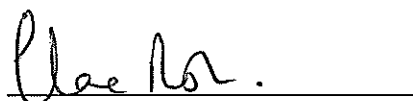
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

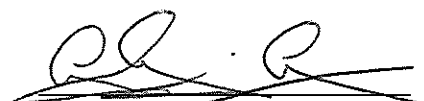
SMALL COMPANY PROVISIONS

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

The directors' annual report was approved on 07th September 2023 and signed on behalf of the board of trustees by:



Ms C Nash
Director



Mr G McGowan
Chairperson

SureStart Edenballymore

Northern Ireland - Charity number 101726

Annual return

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART
EDENBALLYMORE****YEAR ENDED 31 MARCH 2023****OPINION**

We have audited the financial statements of Surestart Edenballymore for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 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 applicable to Smaller Entities; 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

SURESTART EDENBALLYMORE**COMPANY LIMITED BY GUARANTEE****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART
EDENBALLYMORE (continued)****YEAR ENDED 31 MARCH 2023****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 directors are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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.

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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors 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 directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the directors' responsibilities statement, the directors (who are also the directors for the purposes 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 directors 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 directors 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 directors either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART EDENBALLYMORE (*continued*)

YEAR ENDED 31 MARCH 2023

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

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. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Enquire of management, those charged with governance and the Charity's solicitor around actual and potential litigation and claims.
- Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Review minutes of meetings of those charged with governance.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

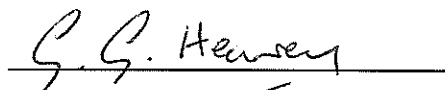
SURESTART EDENBALLYMORE

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART
EDENBALLYMORE (*continued*)**

YEAR ENDED 31 MARCH 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mr G G Heaney (Senior Statutory Auditor)

**For and on behalf of
Claremount FM Limited
Chartered accountants & statutory auditors
43 Clarendon Street
Derry
Northern Ireland
BT48 7ER**

07th September 2023