

Charity Registration No. NIC102107

Company Registration No. NI038516 (Northern Ireland)

Harpurs Hill Children and Family Centre Limited
(a company limited by guarantee and not having a share capital)

Annual report and financial statements

For the year ended 31st March 2024

Harpurs Hill Children and Family Centre Limited

Contents

	Page
Charity Information	1
Trustees' report	2-9
Independent auditor's report	10-13
Statement of financial activities	14-15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18-29

Harpurs Hill Children and Family Centre Limited

Legal and Administrative Information

Trustees	David Radcliffe (chair) Martina Boyle Elaine Hegarty Brenda McAteer - Resigned 25/10/23 Maurice Bradley - Resigned 25/10/23 Lynne Jane Ballentine - Resigned 06/02/24 Lauren Martin - Resigned 30/06/24 Niamh Archibald - Appointed 25/10/23 Laurie Brennan - Appointed 25/10/23 Suzanne Grant - Appointed 25/10/23 David Richard Pavey - Appointed 25/10/23 Tanya Stirling - Appointed 25/10/23 Jacqueline Hannah Conor - Appointed 25/10/23 - Resigned 19/04/24
Charity number	NIC102107
Company number	NI038516
Registered office	Cuilrath Corner Cuilrath Street Coleraine Co Londonderry BT52 2ER
Auditor	EM Accountants, Statutory Auditor 42a-44a New Row Coleraine BT52 1AF
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS Aldermore Bank 1 st Floor Block B Lynch Wood Peterborough PE2 6FZ Nationwide Building Society Kings Park Road Moulton Park Northampton NN3 6NW
Solicitors	Hewitt & Gilpin Solicitors Limited Thomas House 14-16 James Street South Belfast BT2 7GA

Harpurs Hill Children and Family Centre Limited

Trustees' report (including directors' report)

For the year ended 31st March 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

In fulfilling the public benefit requirement, the charity trustees have had regard to the Charity Commission for Northern Ireland's statutory public benefit guidance.

Objectives and activities

Harpurs Hill Children and Family Centre is a Community Development Project based in a mixed religion estate of approximately 640 dwellings on the outskirts of Coleraine. It sits within the former Cross Glebe Ward which is ranked as within the top 16% social deprivation on the Multiple Deprivation Markers. The original impetus for the Project came from two head teachers of local primary schools and health professionals in the Coleraine area. The Project was established in 1993 to address low levels of preparedness for school.

While it retains a focus on health and educational development of children, the project now puts greater emphasis on parents being involved in identifying their own needs, the needs of their children, and deciding how best to meet those needs.

The vision and mission statement of the Project is to nurture strong, resilient children and families for today, tomorrow and the future; and to support, strengthen and nurture children and families to reach their full potential.

Objectives

- To nurture young children from birth through the provision of high-quality care and learning environments and to ensure they reach their full potential.
- To recognise and support parents in their role as primary educators of their children through home support, parenting programmes and offering high quality care and learning environments.
- To empower parents to seek appropriate advice and guidance to support their family's developmental needs.
- To signpost parents to opportunities for personal and professional development.
- To provide parents with access to information to make informed life choices.
- To develop an increased sense of ownership and belonging for families within their own community.
- To work in partnership with all relevant childcare and family support agencies.

The main areas of activity of the project are:

Community Development including Early Years and Family Support

All the work of the Project starts from the needs of the community as identified by the community.

Harpurs Hill Children and Family Centre is open to all sections of the community and an appropriate equal opportunities policy is in place alongside a comprehensive policy suite to ensure good practice and governance. There is a suite of 78 policies which are reviewed annually.

Vision

"To nurture strong, resilient children and families for today, tomorrow and the future"

Mission

"We endeavour to support, strengthen and nurture children and families to achieve their full potential"

Harpurs Hill Children and Family Centre Limited

Trustees' report (including directors' report)

For the year ended 31st March 2024

.....continued

Early Years Provision

- A Preschool Playgroup
- 1-2 Year Old Creche (4 days weekly)
- A Preschool Summer Scheme
- 2 Surestart Development Programmes for 2-3 year olds
- 2 Creches weekly to support Peer Support Groups & Programmes
- Stay & Play Sessions
- Parent Workshops
- Home Visits
- Parent Interviews

In 2023-24, the Project delivered **17 sessions of EY provision to a total of 57 children weekly in term time** in each academic year, with a further **30** children attending **Summer Scheme** in July and August 2023. This was a total of **616 early years sessions**.

In addition to these sessions, Early Years marked events and celebrations through the year with Halloween and Christmas events, outings to parks, the beach, soft play areas and Santa's Grotto. The Project delivered Stay & Play sessions monthly to 2-3 YO Programmes and 2 Parents' Workshops in Playgroup. Each playgroup parent also had an opportunity to participate in a full playgroup day. All programmes used private messaging apps to keep parents updated with what went on in sessions – sharing key photos and messages. All families had home visits, some for inductions and others throughout the year; staff in all sessions met face to face with parents to update on progress.

The Early Years Department received **273 written evaluations** over the course of the year, and parental feedback was 100% positive. Parents commented consistently about the progress their children had made especially in the areas of communication, confidence and socialisation. General parental comments included:

- *My daughter has benefitted greatly from the group, social and physically.*
- *My son has really come out of himself and started to interact with others.*
- *My son's speech and language has come on massively since starting the programme. He has created friendships and looking forward to going and seeing his friends. His progress has come on so well, very happy and proud of his achievements!*
- *My son has become a very intelligent independent little boy. He has especially enjoyed the social aspect but has come a long way in the learning side too.*
- *Everything has been amazing. You girls should be so proud of the work that you do with the kids..*

Our Early Years Provision works towards our high-level outcomes of:

- Children achieve developmental progress.
- Children will have healthier lifestyles.
- Children have appropriate relationships with each other, family and staff.
- Parents play with their children.

Harpurs Hill Children and Family Centre Limited

Trustees' report (including directors' report)

For the year ended 31st March 2024

.....continued

Family Support Service

- Home Visits by Family Support Workers
- Phone calls
- A Women's Peer Support Group
- A variety of Parenting Programmes including:
 - Incredible Years: School Readiness
 - Cook It
 - Solihull Parenting Programme
 - Baby Swim
 - Nurturing
 - Bespoke Parenting Programmes
- Signposting to other services for additional support
- Delivery of Packs & Gifts
- Settling In Book
- Starting School Resources

Over the past year, the Family Support Team delivered a total of **2,020 home visits** and **651 significant phone support sessions** to **550 families** with **children** aged 0-7 with the focus being on **child development and parenting**.

The team gave out a total of **1,421 parenting packs** this year supporting poverty, child development, health and wellbeing. Our number of families has reduced since the previous year due to a drop in birth rate and we began the process of reducing our Family Support hours accordingly.

Alongside the befriending role, there was a strong **signposting and partnership element** within the Family Support. In 2023/24, **the Project signposted families a total of 1,643 times** to external agencies including: **Health Services, Social Services, housing support, financial support, poverty charities, home safety, adult training/education; mental health and supporting children with additional needs**. The Project works closely with Surestart, schools and local partners and **972 times** staff supported families to access their services for **education, childcare, community support, counselling, domestic violence, Speech & Language, Midwifery**.

As well as one-to-one support, the Family Support Team delivered a total of **68 sessions** of evidence-based parenting programmes in partnership with Coleraine Surestart including Cook It, Solihull, Incredible Years School Readiness, Baby Swim along with bespoke sessions.

In addition to our long-standing weekly Women's Group (which met 26 times), we introduced further **Peer Support including 2 Breakfast Clubs and peer support for parents with children with additional needs**. The last included meeting as a group, accompanying parents to an already established group, delivering activities for parents and children to do together and bringing in speakers to provide relevant information. We also introduced **Parent & Child Activity Afternoons** with the adjoining primary school, with our family link worker delivering 9 sessions to P1 & 2 and LS1 parents and children.

Through our peer support and signposting we have supported families to link with a wide variety of organisations including:

- Action Mental Health
- Aware NI

Harpurs Hill Children and Family Centre Limited

Trustees' report (including directors' report)

For the year ended 31st March 2024

.....continued

- Vineyard Compassion
- Causeway Neurodiversity
- Autism NI
- Women's Aid
- Causeway Coast & Glens Council
- Cross-Glebe Community Association

We facilitated Outcome Star Evaluations with 48 families, all showing progression in areas such as physical & emotional health, safety, social networking, routines & boundaries, child development and home finances. Parents also reflect on the impact this support has had on them.

- Engaging in support has helped me learn how to try and deal with emotions of both me and my child.
- I have learned the different age and stage of my child's development and where she is at.
- I have learned to reflect on myself – take more time to assess my behaviour towards a situation.
- I have stopped shopping whilst hungry and it actually worked. I never prepped veg before so I know I am able to do that; this class helped so much.
- I felt heard and respected.

The work of the Family Visiting Team contributes to the parent outcomes of:

- Parents engage with services and local community.
- Parents play with their children.
- Increased parent confidence, knowledge and skills around parenting.
- Increased understanding around health and well-being leading to a healthier lifestyle

Staff

In 2023/24, the Project employed 27 staff, both full and part time - 10 of these are in the Family Support Team; 14 within the Early Years Team including with 'bank staff'; 3 Support Staff (finance, admin and cleaning) plus a Project Manager. We had some changes in staff, two staff off on long term sick and challenges retaining our Sessional Creche Bank. Thanks must go to the team who continued to provide high quality care in their absence, to the department managers who oversaw this and to all those who stepped out of their comfort zones to deliver their area of expertise.

We said goodbye to Melissa McCaughern, who left to spend more time with her family, and to both Judith Moorhead and Tracey Hill who moved to pastures new. Laura Logan stepped up from our sessional creche to become our Playgroup & Creche Leader and we are able to cover the other posts internally until the new financial year.

Premises

The purpose-built premises at Cuilrath Corner was a result of a partnership between the Harpurs Hill Children and Family Centre and NEELB and funded by the Childhood Fund; it was officially opened by HRH the Princess Royal in May 1999. The Centre is set within the heart of Harpurs Hill Estate and enables the Project to provide holistic integrated early years care and education for local families within their own community. The Nursery Unit of the adjoining Primary School is housed within this building with the Community Association House directly across the street. The Family Support Team also have staff in 2 other centres across Coleraine to support families living there, close to home.

Harpurs Hill Children and Family Centre Limited

Trustees' report (including directors' report)

For the year ended 31st March 2024

.....continued

The premises have twice been extended as the Project has grown. The Project has extensive outdoor facilities for children's learning, and these are developed each year. Our original lease is up in July 2025, and we are in negotiations to have this extended for a further 25 years. We continue to upgrade the building and maintain it to a high level both inside and out, with essential maintenance for the outdoor area being planned for summer 2024.

Partnership

The Project works in partnerships within the local community in the following ways:

- It was established through a partnership between health professionals, 2 nearby primary schools and the local community.
- It shares a fence with the local Primary School and the building was built in partnership with them and houses their Nursery Unit; their principal is Chair of the Project's committee and the links are further strengthened through the Lottery Funded Family Support Service.
- The Project is one of 5 partners delivering services within or in partnership with Coleraine Surestart Partnership.
- It is the Lead body for Coleraine Surestart, and the Project Manager is the chair, the 0-4 Family Support Service and Surestart Developmental Programme for 2-3-Year-Olds are both funded by Surestart who also funded an extension to the premises to support these services.
- The Project is a member of the local Family Support Hub, with staff attending monthly meetings and taking referrals where appropriate.
- Our Project Manager costs are funded by the Northern Health & Social Care Trust.
- It delivers services for the local Education Authority and the Department of Education.
- Our Project Manager is Vice Chair of the Northern Childcare Partnership.
- 4 members of staff and committee are on the committee of the local Cross - Glebe Community Association and deliver partnership work with them.
- The Project works closely with Social Services supporting families who are referred as being 'at risk'.
- The Project has excellent links with Health Professionals - the early years services have an assigned Health Visitor, the Surestart's Speech & Language Therapist provides advice and support as needed.
- Staff work closely with several poverty charities – the Project is authorised to distribute Food Bank Vouchers and allocate the Council's Keep Warm packs.
- The Project supports several families in partnership with Mid Ulster & Causeway Women's Aid, providing tailored care.

Plans for the future

At the start of 2023/24, our main funding was at risk – DE Early Intervention gave notice that Pathway may cease at the end of June 2023 and Surestart could be greatly reduced. These 2 funding streams make up approximately 80% of our income.

Thankfully, this was temporarily reprieved on June 1st, not however before we had begun redundancy process with some staff. This decision was to be reviewed once there was a sitting government in Stormont to make strategic decisions. Towards the end of the year, we were relieved to be given confirmation that things were more secure but still await final decisions around budgets at high level into 2024/25.

As part of the government's new funding focus on Early Intervention, there are proposed changes to the structure/length of preschool days and support for working parents. 2024/25 will be a year of review and preparation to be able to take on such changes. In the meantime, the Project looks forward to another year of nurturing children, strengthening families and growing

Harpurs Hill Children and Family Centre Limited

Trustees' report (including directors' report)

For the year ended 31st March 2024

.....continued

community, providing high quality early years provision within Harpurs Hill area and family support across the wider area of Coleraine, Portrush and Portstewart.

Financial review

The organisation returned a deficit for the year of £6,674 (2023 - £6,969 surplus). At 31st March 2024 the total funds of the charity amounted to £303,527 (2023 - £310,201) comprising unrestricted income funds of £NIL (2023 - £NIL), unrestricted designated funds of £262,416 (2023 - £284,971) and restricted funds of £41,111 (2023 - £25,230).

Reserves policy

Harpurs Hill Children and Family Centre (hereafter named the Project) is keenly aware of the need to secure its viability beyond the immediate future. In order to be able to provide services over the longer term, the Project must be able to absorb setbacks and to take advantage of change and opportunity. The Project will provide for this by putting aside, when they can afford it, some of its current income as a reserve against future uncertainties.

Definition of Reserves

For the purpose of this policy the term "reserves" is applied to that part of the Project's income that is freely available for its general purposes. Reserves are the resources the Project has or can make available to spend for any or all of its purposes once it has met its commitments and covered its other planned expenditure.

The definition excludes unspent money from restricted grants i.e., where a funder has specified what the money must be spent on and the Project does not have the power to spend the money on anything else.

Why hold Reserves?

The Project depends on funding from a variety of sources and this can create an element of uncertainty and also the possibility of unforeseen expenses or liabilities that may emerge. Against this background the Project considers it good practice to seek to build some financial reserves, which will allow us to meet future commitments or unforeseen expenses without a negative impact on our ability to deliver services in the manner planned.

Level of Reserves

- The Project is seeking to ensure that there is sufficient provision for salary costs and running costs, should a funding stream be withdrawn. The Project also seeks to ensure that there is sufficient provision towards potential redundancy payments. The Project should aim to have no less than 3 months and no more than 6 months reserves to deal with loss of funding and/or redundancy.
- The Finance Sub Group will review the reserve balance regularly and make decisions around transfer of unrestricted funds to the reserve.
- The policy will be reviewed on an annual basis and amended to reflect the financial climate.
- Unrestricted funds may be earmarked for a particular Project from time to time and may be designated as a separate fund. For example funds could be designated for a specific area that the Project is seeking to build resources for, such as refurbishing the building. The designation of funds will be recorded in the minutes of a Management Committee meeting, as should any subsequent re-designation.

Structure, governance and management

Harpurs Hill Children and Family Centre is a company limited by guarantee. The company was incorporated on 4th May 2000. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association. The liability of its members is limited in that every member of the company undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.

Harpurs Hill Children and Family Centre Limited

Trustees' report (including directors' report)

For the year ended 31st March 2024

.....continued

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Brenda McAteer	
David Radcliffe (chair)	
Martina Boyle	
Elaine Hegarty	
Maurice Bradley	- Resigned 25/10/23
Lynne Jane Ballentine	- Resigned 06/02/24
Lauren Martin	- Resigned 30/06/24
Niamh Archibald	- Appointed 25/10/23
Laurie Brennan	- Appointed 25/10/23
Suzanne Grant	- Appointed 25/10/23
David Richard Pavay	- Appointed 25/10/23
Tanya Stirling	- Appointed 25/10/23
Jacqueline Hannah Conor	- Appointed 25/10/23
	- Resigned 19/04/24

The directors of the Company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. The Articles do not set out a term of office and therefore at the Annual General Meeting the members of the Management Committee step down but are eligible for nomination again along with any new members also nominated at that time. During the year, if a gap is identified in the Management Committee, a director may be co-opted onto the Board at the Board's discretion.

There is an induction pack for all new committee members and they meet with the Project Manager to discuss the role and commitment and then after election on the Committee for further induction and information.

Key Management Personnel

Sharon Lyons	Project manager
Greta Thompson	Family support manager
Karen Pollock	Childcare manager

The Management Committee meet every six weeks with the Finance & Personnel Sub Group meeting two days prior. Management Accounts are presented and gone through in detail within the sub group with an overview presented at the whole committee meeting. The Project Manager is also tasked with presenting a report on the work undertaken since the previous meeting as well as bringing regular updates on how the Project is performing against the business plan.

Principal Funding Sources

The Project is dependent on securing funding in order to deliver its services. The main funder of the Project is Coleraine Surestart Partnership. Other funders include the Department of Education through a variety of funding schemes including Preschool Expansion funding and Pathway. We also receive funds thorough the Northern Trust, People and Communities (The National Lottery) and Garfield Weston. A small amount is generated through fees and small fundraisers which is used to meet any shortfalls in funding or unexpected expenditure which hasn't been foreseen in the annual budget forecast.

Risk management

The trustees have reviewed the major risks to which the charity is exposed and systems have been established to manage those risks.

Harpurs Hill Children and Family Centre Limited

Trustees' report (including directors' report)

For the year ended 31st March 2024

.....continued

Statement of trustees' responsibilities

The trustees, who are also the directors of Harpurs Hill Children and Family Centre Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

Auditor

In accordance with the company's articles, a resolution proposing that EM Accountants be reappointed as auditor of the company will be put at a General Meeting.

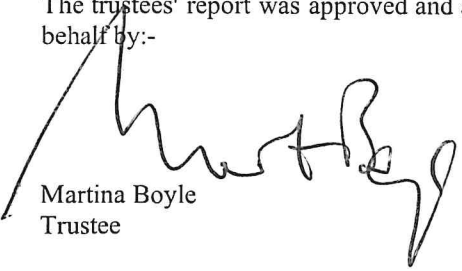
Disclosure of information to auditor


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

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to the companies subject to the small companies regime.

The trustees' report was approved and authorised for issue by the Board of Trustees on October 23rd 2024 and signed on their behalf by:-


Martina Boyle
Trustee


David Radcliffe (Chair)
Trustee

Harpurs Hill Children and Family Centre Limited

Independent Auditor's Report

For the year ended 31st March 2024

Opinion

We have audited the financial statements of Harpurs Hill Children and Family Centre Limited (the 'charity') for the year ended 31st March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including 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).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

Harpurs Hill Children and Family Centre Limited

Independent Auditor's Report

For the year ended 31st March 2024

.....continued

- the directors' report included within 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 included within the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

On the basis of our understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates, we considered the risk of non-compliance and to what extent it might have a material effect on the financial statements. The principal laws and regulations that we determined as being the most significant are the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 SORP (FRS 102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" and the relevant UK tax compliance regulations.

Harpurs Hill Children and Family Centre Limited

Independent Auditor's Report

For the year ended 31st March 2024

.....continued

- We made enquiries of management to understand how the company is complying with its legal and regulatory obligations.
- We read the board minutes to determine whether any fraud or non-compliance had been identified by the company.
- We evaluated the susceptibility of the financial statements to material misstatement and discussed with management the areas where we believed the risk of fraud may be higher and what procedures are in place to prevent or detect fraud or non-compliance.
- We reviewed manual journal entries for any unusual postings.
- We performed tests in areas where significant accounting estimates and judgments are made to assess their reasonableness.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 charitable company'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 charitable company 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.

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.

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

Harpurs Hill Children and Family Centre Limited

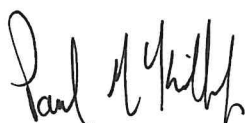
Independent Auditor's Report

For the year ended 31st March 2024

.....continued

Use of our report

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



Paul McKillop FCCA (senior statutory auditor)
For and on behalf of EM Accountants, Statutory Auditor

October 23rd 2024

42a-44a New Row
Coleraine,
BT52 1AF

Harpurs Hill Children and Family Centre Limited

Statement of financial activities (including income and expenditure account)

For the year ended 31st March 2024

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income and endowments from:						
Donations and legacies	2	-	-	1,770	1,770	-
Charitable activities	3	-	-	549,019	549,019	558,677
Other trading activities	4	8,514	-	-	8,514	7,980
Other income	5	21,413	-	-	21,413	18,616
Total income		<u>29,927</u>	<u>-</u>	<u>550,789</u>	<u>580,716</u>	<u>585,273</u>
Expenditure on:						
Charitable activities	6	<u>39,918</u>	<u>10,119</u>	<u>537,353</u>	<u>587,390</u>	<u>578,304</u>
Net income/(outgoing) resources before transfers		(9,991)	(10,119)	13,436	(6,674)	6,969
Gross transfers between funds		<u>9,991</u>	<u>(12,436)</u>	<u>2,445</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		-	(22,555)	15,881	(6,674)	6,969
Fund balances at 1 April 2023		<u>-</u>	<u>284,971</u>	<u>25,230</u>	<u>310,201</u>	<u>303,232</u>
Fund balances 31 March 2024		<u><u>-</u></u>	<u><u>262,416</u></u>	<u><u>41,111</u></u>	<u><u>303,527</u></u>	<u><u>310,201</u></u>

All amounts relate to the continuing operations of the charity.

The charity has no recognised gains or losses other than those included in the results above, and therefore no separate statement of gains and losses has been presented.

The notes on pages 18 to 29 form an integral part of these financial statements

Harpurs Hill Children and Family Centre Limited

Statement of financial activities (including income and expenditure account)

For the year ended 31st March 2024

.....continued

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	2	-	-	-	-
Charitable activities	3	-	-	558,677	558,677
Other trading activities	4	7,980	-	-	7,980
Other income	5	18,616	-	-	18,616
Total income		<u>26,596</u>	<u>-</u>	<u>558,677</u>	<u>585,273</u>
Expenditure on:					
Charitable activities	6	<u>7,308</u>	<u>10,119</u>	<u>560,877</u>	<u>578,304</u>
Net income/(outgoing) resources before transfers		19,288	(10,119)	(2,200)	6,969
Gross transfers between funds		<u>(19,288)</u>	<u>19,465</u>	<u>(177)</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		-	9,346	(2,377)	6,969
Fund balances at 1 April 2022		<u>-</u>	<u>275,625</u>	<u>27,607</u>	<u>303,232</u>
Fund balances 31 March 2023		<u><u>-</u></u>	<u><u>284,971</u></u>	<u><u>25,230</u></u>	<u><u>310,201</u></u>

The notes on pages 18 to 29 form an integral part of these financial statements

Harpurs Hill Children and Family Centre Limited

Balance Sheet

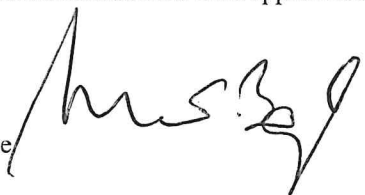
As at 31st March 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	10	10,115	21,725
Current assets			
Debtors	11	9,743	8,264
Cash at bank and in hand		311,403	295,606
		<u>321,146</u>	<u>303,870</u>
Creditors: amounts falling due within one year			
Other creditors	12	<u>27,734</u>	<u>15,394</u>
Net current assets		293,412	288,476
Total assets less current liabilities		<u>303,527</u>	<u>310,201</u>
Income funds			
Restricted funds	15	41,111	25,230
Unrestricted funds		-	-
Designated funds	16	<u>262,416</u>	<u>284,971</u>
		262,416	284,971
		<u>303,527</u>	<u>310,201</u>

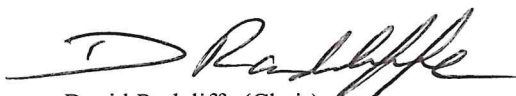
These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The above financial statements were approved and authorised for issue by the Trustees on October 23rd 2024 and signed on its behalf by:-

Martina Boyle
Trustee



David Radcliffe (Chair)
Trustee



Company Registration No.

NI038516

The notes on pages 18 to 29 form an integral part of these financial statements

Harpurs Hill Children and Family Centre Limited

Statement of cash flows

For the year ended 31st March 2024

	Notes	2024	2023
		£	£
Cash flow from operating activities			
Cash generated from operations	20	12,279	10,668
Investing activities			
Bank Interest Received		3,518	1,422
Purchase of tangible fixed assets		<u>-</u>	<u>-</u>
Net cash used in investing activities		3,518	1,422
Net cash used in financing activities		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		15,797	12,090
Cash and cash equivalents at beginning of year		295,606	283,516
Cash and cash equivalents at end of year		<u>311,403</u>	<u>295,606</u>

The notes on pages 18 to 29 form an integral part of these financial statements

Harpurs Hill Children and Family Centre Limited

Notes to the financial statements

For the year ended 31st March 2024

1 Accounting policies

Charity information

Harpurs Hill Children and Family Centre Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Cuilrath Corner, Cuilrath Street, Coleraine, Co Londonderry, BT52 2ER.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies adopted are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. There are no material uncertainties about the charity's ability to continue.

1.3 Charitable funds

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

Designated funds are unrestricted funds set aside at the discretion of the directors for specific purposes. The charity has two designated funds. The capital building fund was designated for the purpose of fixed assets and is released over the related assets useful lives. The contingency fund is used to set aside funds as the charity can afford in order to build a reserve against future uncertainties.

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

1.4 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and there is sufficient certainty that receipt of the income is considered probable. The following specific policies are applied to particular categories of income.

Investment income is included when receivable.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where the entitlement, certainty of receipt and amount can be measured with sufficient reliability.

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods and services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Harpurs Hill Children and Family Centre Limited

Notes to the financial statements

For the year ended 31st March 2024

.....continued

1.6 Tangible fixed assets

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

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

Premises	4% Straight Line
Equipment, Fixtures and fittings	25% Straight Line

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction

Basic financial liabilities

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

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

Harpurs Hill Children and Family Centre Limited

Notes to the financial statements

For the year ended 31st March 2024

.....continued

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

Derecognition of financial liabilities

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

1.10 Employee benefits

When employees have rendered service to the charity, the short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company operates a defined contribution plan for the benefit of its employees. The pension cost charged in the financial statements represents the contribution payable by the company during the year. The regular cost of providing retirement pensions and related benefits is charged to the statement of financial activities over the employees' service lives on the basis of a constant percentage of earnings.

1.11 Critical accounting estimates and judgements

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

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

Harpurs Hill Children and Family Centre Limited

Notes to the financial statements

For the year ended 31st March 2024

.....continued

2 Donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Donations and gifts	<u>1,770</u>	<u>-</u>

3 Charitable activities

	2024 £	2023 £
Core grants	530,784	496,013
Other grants	16,083	59,577
Other income	<u>2,152</u>	<u>3,087</u>
	<u>549,019</u>	<u>558,677</u>

4 Other trading activities

	2024 £	2023 £
Cash sales	-	-
Sundry Income	<u>8,514</u>	<u>7,980</u>
Other trading activities	<u>8,514</u>	<u>7,980</u>

5 Other income

	2024 £	2023 £
Investment income	3,518	1,422
Invoiced activities	11,158	10,512
Sundry income	<u>6,737</u>	<u>6,682</u>
	<u>21,413</u>	<u>18,616</u>

Harpurs Hill Children and Family Centre Limited

Notes to the financial statements

For the year ended 31st March 2024

.....continued

6 Charitable activities

	2024	2023
	£	£
Staff costs	437,936	416,284
Depreciation and impairment	11,610	11,671
Heat and Light	7,828	11,738
Insurance	4,371	3,073
Project resources	12,634	28,977
Telephone	2,722	2,412
Printing, postage, stationery & advertising	6,090	6,604
IT and computer	4,126	8,038
Professional and subscription fees	1,081	854
Repairs and renewals	1,777	8,338
Bank charges	167	200
Sundry	3,614	4,553
Items for resale	463	308
Redundancy costs	9,850	-
Refreshments	5,363	4,869
Staff training	1,833	4,504
	<u>511,465</u>	<u>512,423</u>
Share of support costs (see note 8)	71,185	62,041
Share of governance costs (see note 8)	4,740	3,840
	<u>587,390</u>	<u>578,304</u>
Analysis by fund		
Unrestricted funds - general	39,918	
Unrestricted funds - designated	10,119	
Restricted funds	<u>537,353</u>	
	<u>587,390</u>	
For the year ended 31 March 2023		
Unrestricted funds - general		7,308
Unrestricted funds - designated		10,119
Restricted funds		<u>560,877</u>
		<u>578,304</u>

Harpurs Hill Children and Family Centre Limited

Notes to the financial statements

For the year ended 31st March 2024

.....continued

7 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Staff costs	71,185	-	71,185	62,041	-	62,041
Audit fees	-	4,740	4,740	-	3,840	3,840
	<u>71,185</u>	<u>4,740</u>	<u>75,925</u>	<u>62,041</u>	<u>3,840</u>	<u>65,881</u>
Analysed between						
Charitable activities	<u>71,185</u>	<u>4,740</u>	<u>75,925</u>	<u>62,041</u>	<u>3,840</u>	<u>65,881</u>

- 8 None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Management and Governance	6	6
Project Staff	13	14
Sessional Creche	7	8
	<u>26</u>	<u>28</u>

Employment costs

	2024 £	2023 £
Wages and salaries	467,262	439,338
Social security costs	34,121	31,866
Other pension costs	7,738	7,121
	<u>509,121</u>	<u>478,325</u>

No employee received emoluments in excess of £60,000 during the year.

Harpurs Hill Children and Family Centre Limited

Notes to the financial statements

For the year ended 31st March 2024

.....continued

10 Tangible fixed assets

	Premises	Equipment, Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2023	252,965	181,282	434,247
Additions	-	-	-
At 31 March 2024	<u>252,965</u>	<u>181,282</u>	<u>434,247</u>
Depreciation and impairment			
At 1 April 2023	232,731	179,791	412,522
Depreciation charged in the year	10,119	1,491	11,610
At 31 March 2024	<u>242,850</u>	<u>181,282</u>	<u>424,132</u>
Carrying amount			
At 31 March 2024	<u>10,115</u>	<u>-</u>	<u>10,115</u>
At 31 March 2023	<u>20,234</u>	<u>1,491</u>	<u>21,725</u>

The net book value of premises represents property held under a 25 year lease from North Eastern Education and Library Board who hold a deed of covenant and charge dated March 12th 2001 secured on the land leased by the company.

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	1,331	2,142
Other debtors	5,554	4,203
Prepayments and accrued income	<u>2,858</u>	<u>1,919</u>
	<u>9,743</u>	<u>8,264</u>

12 Other creditors falling due within one year

	2024	2023
	£	£
Trade creditors	2,231	989
Other creditors	14,395	5,770
Accruals	<u>11,108</u>	<u>8,635</u>
	<u>27,734</u>	<u>15,394</u>

Harpurs Hill Children and Family Centre Limited

Notes to the financial statements

For the year ended 31st March 2024

.....continued

15 Restricted funds

The income funds of the charity include comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022 £	Incoming resources £	<u>Movement in funds</u> Resources expended £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	<u>Movement in funds</u> Resources expended £	Transfers £	Balance at 31 March 2024 £
Donation–Causeway Coast Vineyard	-	-	-	-	-	1,770	-	-	1,770
C'care Partnership Fund	-	-	-	-	-	800	(800)	-	-
Fair Play	-	-	-	-	-	3,126	(3,126)	-	-
Surestart	-	348,410	(347,217)	-	1,193	347,779	(348,972)	-	-
DE/EYO	-	30,000	(30,000)	-	-	28,417	(28,672)	255	-
PEG	4,825	39,391	(39,717)	-	4,499	25,729	(32,413)	2,185	-
NHSCT	8,646	61,098	(55,621)	-	14,123	63,064	(69,072)	-	-
Lottery: People & Communities	5,371	51,320	(56,691)	-	-	54,012	(49,225)	-	8,115
Live Here Love Here (DAERA)	-	7,958	(7,958)	-	-	-	-	-	4,787
Garfield Weston	3,359	20,000	(20,362)	-	2,997	25,000	(2,500)	-	25,497
Extended Services	3	-	-	(3)	-	792	(797)	5	-
EA/GRTL	174	500	(500)	(174)	-	300	(300)	-	-
C'care Recovery Fund	5,229	-	(2,811)	-	2,418	-	(1,476)	-	942
	27,607	558,677	(560,877)	(177)	25,230	550,789	(537,353)	2,445	41,111

Harpurs Hill Children and Family Centre Limited

Notes to the financial statements

For the year ended 31st March 2024

.....continued

13 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £7,738 (2023: £7,121). Contributions outstanding at the year end amount to £1,545 (2023: £2,825)

14 Capital commitments

At 31st March 2024 there were no commitments for capital expenditure.

Harpurs Hill Children and Family Centre Limited

Notes to the financial statements

For the year ended 31st March 2024

.....continued

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022 £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Resources expended £	Transfers £	Balance at 1 April 2024 £
Contingency fund	245,701	-	19,465	265,166	-	(12,436)	252,730
Capital building fund	29,924	(10,119)	-	19,805	(10,119)	-	9,686
	<u>275,625</u>	<u>(10,119)</u>	<u>19,465</u>	<u>284,971</u>	<u>(10,119)</u>	<u>(12,436)</u>	<u>262,416</u>

For the year ended 31st March 2024

17 Analysis of assets between funds

Tangible assets	-	10,115	-	10,115	1,491	20,234	-	21,725
Current assets/(liabilities)	-	252,301	41,111	293,412	(1,491)	264,737	25,230	288,476
	-	262,416	41,111	303,527	-	284,971	25,230	310,201

Harpurs Hill Children and Family Centre Limited

Notes to the financial statements

For the year ended 31st March 2024

.....continued

18 Financial commitments, guarantees and contingent liabilities

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

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2024	2023
	£	£
Aggregate compensation	<u>130,499</u>	<u>118,238</u>

The key management personnel of the charity comprise the trustees and management team. The trustees have received no remuneration, nor have they claimed any expenses.

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Included within charitable activities income are amounts totaling £345,627 (2023: £316,689) from Coleraine Surestart Partnership, a charitable company of which Sharon Lyons (project manager) is a member of the board. Coleraine Surestart Partnership owe the company £Nil (2023: £Nil) at the year-end.

20 Cash generated from operations

	2024	2023
	£	£
Surplus/(deficit) for the year	(6,674)	6,969
Adjustments for:		
Depreciation and impairment of tangible fixed assets	11,609	11,671
Bank Interest Received	(3,518)	(1,422)
Movements in working capital:		
(Increase)/Decrease in debtors	(1,479)	(2,761)
Increase/(Decrease) in creditors	12,341	(3,789)
Cash generated from operations	<u>12,279</u>	<u>10,668</u>

