

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2023**  
**for**  
**South Belfast Sure Start**  
**(A Company Limited by Guarantee)**

Lynn Drake & Co Ltd  
Statutory Auditors  
1st Floor  
34 B-D Main Street  
Moirá  
Co. Armagh  
BT67 0LE

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**for the Year Ended 31 March 2023**

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**South Belfast Sure Start**

**Reference and Administrative Details**  
**for the Year Ended 31 March 2023**

**TRUSTEES**

Eleanor Jordan  
Eelco Westerhuis  
Natasha Brennan (resigned 22/9/2022)  
William Olphert  
Ruth Pritchard  
Nikki Johnston  
Darren Spence (resigned 22/9/2022)  
Joan Henderson  
Sandra Webb  
Siobhan McDonnell  
Amanda Harper (resigned 26/5/2022)  
J Scott (appointed 22/9/2022)  
G McHugh (appointed 24/1/2023)  
A Grogan (appointed 24/1/2023)

**COMPANY SECRETARY**

Eelco Westerhuis

**REGISTERED OFFICE**

9 Lower Crescent  
Belfast  
Co. Antrim  
BT7 1NR

**REGISTERED COMPANY  
NUMBER**

NI040060 (Northern Ireland)

**REGISTERED CHARITY  
NUMBER**

NIC102504

**AUDITORS**

Lynn Drake & Co Ltd  
Statutory Auditors  
1st Floor  
34 B-D Main Street  
Moirá  
Co. Armagh  
BT67 0LE

**CHIEF EXECUTIVE**

Ms Joy Poots

## **South Belfast Sure Start**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).



## **South Belfast Sure Start**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Principle activities**

The principle activities of the company are the provision of activities for the benefit of children aged 0-3 years and their families living in the South Belfast catchment area.

##### **Services and programmes across the year**

As 2022-2023 progressed core services and programmes largely returned to pre Covid 'normal' with a few exceptions. However, it was an extremely challenging year for SBSS in that we lost over 20% of our staff team to other (mostly better paying) posts, forced retirements through illness and other family circumstances. Some of these posts were held by very experienced and skilled people. Recruitment was ongoing throughout the year with challenges, particularly in Early Years, in finding suitable new recruits. The last posts to be filled in these cycles were Early Years Assistants for which we received no applications whatsoever. Fortunately, we had 5 x student placements who were just completing their QCF Level 2 who we were able to employ on temporary contracts with the condition that they started Level 3 training in September 2022. Training up and mentoring new staff (including mandatory training), so we can get back to previous levels of expertise will take several years. In addition, to gaps in staffing arising from recruitment, we also had an unusually high level of staff sickness over the year. There were unavoidable disruptions to services or on occasions reduction in the number of children/sessions per week so that we could remain in ratio. The remaining staff have been outstanding in their willingness to cover gaps and absences, moving to other programmes/communities often at short notice, increasing their hours for temporary periods etc. Without their goodwill and flexibility whole services and programmes would have ground to a halt. SBSS added all of the 2% uplift it received in Autumn 2022 to the wages, but the reality is their reward has been a pay cut in real terms.

Aside from staffing there were still some issues arising from coming out of a global pandemic on services and programmes. Some families remained reluctant to have visitors in their home which contributed to an increase in substantive telephone support or increased numbers attending groups. Weekly Parent & Toddler groups and Baby Café drop-in groups became, in the main, well attended again, and where numbers were deemed to be too high to allow for a productive experience for all, they were divided into two smaller sessions. A few targets, such as Library visits or Antenatal Aqua Yoga and Baby Swim had to be abandoned or reduced as either a venue or service was not available 'post-Covid'. However, having control of a number of premises in different communities enabled us to get face to face services up and running promptly. The Board of Directors decided to continue with our Early Years staffing capacity mainly being focussed on the 2-3-year age group. We were therefore in the position to offer almost all families who requested it, a place in either a Developmental Programme for 2-3 Year Old's or a Child Development Programme in September 2022. By the Autumn we had over 150 children aged 2-3 years in these programmes along with a further 10 placed in a special needs programme in Sólás and a further 24 in one of our 3 'Loving Learning' programmes (funded through the STEP programme). We continued to set targets for all these programmes which reflect best practice such as home and Centre based 1:1 review visits, Wellcomm/bi-lingual screening, monthly 'Stay to Play' or 'Come and Play' sessions, the introductory 'Ready to Play' workshops for parents whose child is entering a programme and transition forms and related activities for children who are leaving a programme.

Because of the move to focusing on 2-3 year olds within the developmental programmes, we realised that a gap in services for children in the 1-2 year old age range was emerging and the numbers in that age group participating in services had fallen. As we moved into 2023 new programmes were developed such as a 4 week 'Sensory Programme' to target this age range and enable children and families to build relationships before entry to developmental programmes.

## **South Belfast Sure Start**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

What became clear as services started to return to more normality was the increasing number of children about whom there are developmental concerns such as speech and language, sensory processing, ASD and attachment issues. With capacity we were able to offer smaller groups (4 to 6 children) in some afternoon programmes for these children. The Urban Villages 'A Place for Me' project's 'Play and Discover' group began to grow a waiting list but funding criteria meant it was only accessible to families living in the Inner communities. In response some Play and Discover programmes were organised in Outer South during the year to help meet these demands but for capacity reasons it was not always possible to have the regular input of our SLT, who along with the Special Needs FSW (funded by Urban Villages) were key to delivering a quality service for these children and their parents.

The SLT also rolled out the 'Building Blocks of Communication' training and resources for Family Support Workers so they could provide support where individual needs had been identified. These programmes promote development and support parent child interaction by providing information, strategies, and support for parents while they are waiting for appointments following referrals to Community Speech and Language or CDC or waiting for ASD referrals to be placed at 2yrs 9mths. Children presenting with the highest needs were referred into Solás for specialist support however for some parents it was too early in their journey to have these discussions and these children have been placed within our own Programmes. Referrals have also been placed for play therapy for children and adult counselling services within the community sector for parents. The number of onward referrals to specialist services including ASD assessment service, CDC, CSLT, Educational Psychology continued to increase and often due to the long waiting lists parents faced long waits for support. Within Sure Start this has required a significant amount of planning and support to ensure these families are receiving the most appropriate support. It also meant the SLT had to prioritise Specialist work, meaning less support was available for Targeted and Universal services.

An arising area of need we had not anticipated/set targets for, was the number of asylum-seeking families, children and pregnant women living in 'contingency accommodation' (formerly hotels) within our catchment area. While there are families coming and going this built to an average of 50 additional children registered with SBSS and families with high levels of need that SBSS supported. SBSS staff contributed to the establishment of, and then attended on a fortnightly basis Family Help clinics for these families. Some of the children were placed in 2-3 year programmes and parents began to come out of the contingency accommodation to attend activities in local communities.

In regard to Family Support the rising cost of living, poor mental health, and additional needs presented as the main reason for 1:1 family support within the local communities and for the Chinese and Roma communities. While the family support team have built strong relationships with their local community groups to explore various types of support and funding for families this become more difficult to access as the numbers requiring support began to build into the winter. Families were regularly signposted to Food Banks and Family Support Hubs for food/vouchers, gas and electric top ups and school uniforms. In the Early Years settings staff made sure there was extra food for the children by providing a 'breakfast' when they arrived as well as a substantial 'snack' before the children went home. Likewise, we upped the quantity of food available at parent and child groups, baby cafes etc.

SBSS Ltd was successful in a bid to DE's Fair Start for the Hope/Speranta project for the Roma community. The Hope Project enabled us to provide early intervention and support services for Roma families from pregnancy to 6 years old/end of P1. The funding started in September 2022, and allowed us to employ a full-time Co-ordinator/FSW worker who is responsible for delivering both Sure Start elements (0-3) and early education (4-6) support for the Roma community. This brought a lot of stability as well as development to this work which was particularly important given the Cost of Living crisis and the continued outworking's of Brexit, with more and more of these families moving into total destitution.

## **South Belfast Sure Start**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

While the continuation of core DE funding was by far the most important resource in delivering services and programmes for families the 'added value' of other funding has been vital in enabling us to respond to emerging needs, grow our services, innovate and pilot, provide more 'out of hours' services and retain some skilled and committed staff.

#### **Quality improvement initiatives within the SBSS**

The family support and early years teams continued to work together to produce evidence for localised planning and evaluation to ensure effective service delivery. Online programme evaluation forms were developed to inform future service delivery within individual areas and the wider Sure Start areas. The family support team within the Inner and Outer areas continued to provide support across geographical areas depending on skill set and capacity along with joint services for parents and children e.g., 'Come Sing with Me', Singing for Health and Parenting Puzzle. Weekly allocation meetings also provided a source of support along with biweekly meetings between family support and early years teams. Within the Perinatal Team it was decided to follow up the initial telephone contact with an email providing the relevant information to ensure that antenatal parents are fully aware of service delivery and at what stage of their pregnancy they should expect to receive this. Early Years teams completed exit questionnaires with parents of children leaving the programmes as part of the evaluation process to enable improvements to service delivery within children's group programmes. For children joining programmes entry questionnaires were completed to help gather parent's hopes and aspirations for them and their child by attending the programme which can then be compared with the exit questionnaires at the end of the academic year.

Along with 3 other Belfast Sure Start programmes in our BFI 'Children's Centre' group we had a successful reaccreditation of our Baby Friendly status. BFI accreditation has been a vehicle that has supported the promotion of breastfeeding or responsive bottle feeding within SBSS.

#### **Significant activities**

South Belfast Sure Start was established in 2001 with 4 aims:

- (1) To Improve Health
- (2) To Improve the Ability to Learn
- (3) To Improve Social and Emotional Well-Being
- (4) To Strengthen Families and Communities

The programme is core funded by the Department of Education (through the Health and Social Care Board) and managed by a Board of Directors that is a partnership of community, voluntary and statutory agencies that work together to improve outcomes for young children and their families in the catchment area.

SBSS has worked with the SPPG at the Department of Health to develop the core Sure Start services within an Outcomes Framework. All activities and services that are commissioned through the core DE funding are recorded on a Sure Start Programmes information system. In addition, SBSS as a Limited Company has obtained funding for programmes and activities that add value or are complementary to the core DE funded services and respond to needs that could not be met within the restrictions of the core annual budget. These accounts provide a clear record of the funding received, expenditure and activities that derive from the core DE funding and other funding sources.

## **OBJECTIVES AND ACTIVITIES**

### **Public benefit**

To improve the health and well-being of children aged 0-3 years living in disadvantaged communities or circumstances in South Belfast through the provision of health and social care services to children and their parents/carers as well as to pregnant women.

The direct benefits which flow from this purpose is that through services and information to parents and parents to be, they will be supported to prevent ill health and developmental delay in their children; identify health and developmental issues at an early stage and access other services that their children may require.

These benefits are demonstrated through quarterly and annual activity reports and outcomes-based evaluation. This purpose does not lead to harm.

The beneficiaries of this purpose are:

Children aged 0-3 years and,

their parents and carers and expectant parents primarily living in the South Belfast Sure Start catchment area.

A private benefit to trustees may arise if the knowledge they gain as a trustee in regards, to good governance and health promotion is transferable to another setting.

These benefits are incidental and necessary to ensure the benefit is provided to the beneficiaries.

To improve the social and emotional development of children aged 0-3 years living in disadvantaged communities or circumstances in South Belfast through programmes and services that support parents, in caring for their children.

The direct benefits which flow from this purpose is that by providing family support services to parents, carers and parents to be, they will be supported to develop healthy attachments with their infants, good parenting skills, better family functioning and improved economic and environmental circumstances.

These benefits are demonstrated through quarterly and annual activity reports and outcomes-based evaluation. A risk may arise if through the provision of family support services, a child or parent/carers is harmed by a member of staff or a member of staff is harmed in the course, of their duties. These risks are minimised through the implementation of Child Protection and Vulnerable Adults policies, staff supervision and Lone Working policy and are outweighed by the overall benefits to children and families.

This purpose does not lead to harm.

The beneficiaries of this purpose are:

Children aged 0-3 years,

their parents and carers and expectant mothers and fathers primarily living in the South Belfast Sure Start catchment area.

A private benefit to trustees may arise if the knowledge and experience they gain as a trustee, in regards to good governance and family support is transferable to another setting.

These benefits are incidental and necessary to ensure the benefit is provided to the beneficiaries.

To improve the ability to learn of children aged 0-3 years living in disadvantaged communities or circumstances in South Belfast through the provision of early years services.

The direct benefits which flow from this purpose is that through the provision of early year's services children will be engaged in stimulating play and language enrichment programmes that support their learning and development. These benefits are demonstrated through quarterly and annual activity reports and outcomes-based evaluation. A risk may arise if through the provision of these services a child is harmed by accident or intent, however these risks are minimised through child protection and health and safety procedures and adherence to DHSS&PS regulations and are outweighed by the overall benefits to children. This purpose does not lead to harm.

The beneficiaries of this purpose are:

## **South Belfast Sure Start**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **OBJECTIVES AND ACTIVITIES**

Children aged 0-3 years

Their parents and carers primarily living in the South Belfast Sure Start catchment area.

A private benefit to trustees may arise if the knowledge and experience they gain as a trustee, in regards to good governance and early years is transferable to another setting.

These benefits are incidental and necessary to ensure the benefit is provided to the beneficiaries

#### **FINANCIAL REVIEW**

##### **REVIEW OF YEAR**

The company had net outgoing resources for the year of £30,090 (2022: net outgoing resources of £32,318), which reflected the completion of a number of projects during the year. Unrestricted funds increased by £334, while restricted funds decreased by £30,424.

The charity continues to work to secure income from sources in addition to its core DE funding to provide new or complementary programmes, services and venues that meet emerging local needs but cannot be funded through the core budget. These additional sources of funding are grants received from various bodies as disclosed in note 3 in the financial statements.

##### **Reserves policy**

Best Practice and statutory guidelines recommend that charities hold a justifiable level of reserves in order to remain economically viable in the event of any unforeseen circumstances. The unrestricted funds of South Belfast Sure Start are therefore expendable at the discretion of the Board of Trustees. However, a significant element of the reserves will continue to be held in reserve for a 'worst case scenario' of staff redundancies should the funding from government for SBSS Ltd end.

#### **FUTURE PLANS**

As the year drew to an end it became more and more unclear as to whether Sure Start funding in NI would be maintained or to the same level. Meanwhile planned wages increase to take account of minimum wage rises has added to the proposed salary costs for the incoming year and venue costs/overheads do not seem to be reverting to previous levels. It is therefore almost impossible to make any plans other than to try and maintain the much needed services and programmes we deliver as best as possible

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

##### **Recruitment and appointment of new trustees**

During the period under review the trustees met bi-monthly. Trustees are appointed by nominations made in writing by Partner Organisations. At the General Meeting nominated directors are appointed by election.

None of the directors have any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees delegate the day to day running of South Belfast Sure Start to that of the Chief executive officer



## **South Belfast Sure Start**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

The Board of Directors employ the Project Co-ordinator to overview and manage the programme and report back to the committee on activities and developments.

The Project Co-ordinator leads and manages the Finance Director, Early Learning Co-ordinators (Job Share) and Family Support Co-ordinator, with regular supervision to review activities and to ensure they match with the ethos of the organisation and funder requirements. The Finance Director, Early Learning Co-ordinators and Family Support Co-ordinator overview and manage their departments and staff employed therein, with a view of daily activities and services delivered.

##### **Related parties**

There were no related party transactions for the year ended 31 March 2023.

##### **Risk management**

For ensuring that the principles of good governance are embedded within all aspects of South Belfast Sure Start's operations with management and staff being keenly aware of the Board's responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage, A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two way relationship is the key feature of South Belfast Sure Start governance arrangements and is a key strength in the company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since South Belfast Sure Start's establishment. Very tight financial controls on expenditure and all financial commitments are maintained at all times and project staff have been trained and have become experienced in budgetary controls. In both these areas ie Project delivery and financial controls management all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which South Belfast Sure Start is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of South Belfast Sure Start is, therefore, greatly reassured of the company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders' objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

#### **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of South Belfast Sure Start for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Lynn Drake & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 28 September 2023 and signed on its behalf by:



Joan Henderson - Trustee

## **Report of the Independent Auditors to the Members of South Belfast Sure Start**

### **Opinion**

We have audited the financial statements of South Belfast Sure Start (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 the provisions available for small entities, in the circumstances set out in note 19 to the financial statements, 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 charitable company'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.



## **Report of the Independent Auditors to the Members of South Belfast Sure Start**

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company 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 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 charitable company'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.

## **Report of the Independent Auditors to the Members of South Belfast Sure Start**

### **Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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. In particular, we looked at where management made subjective judgements, for example in respect of accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management for risk of fraud.

Based on our understanding of the company and industry, we identified the principal risks of non-compliance with laws and regulations as those that have a direct impact on the determination of material amounts and disclosures in the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and identified the greatest potential for fraud. We communicated the identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. Audit procedures performed included, but were not limited to:

Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;

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 charities internal control.

**Report of the Independent Auditors to the Members of  
South Belfast Sure Start**

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or error.

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 charities 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.

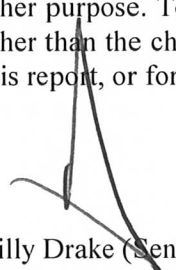
Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

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



Billy Drake (Senior Statutory Auditor)  
for and on behalf of Lynn Drake & Co Ltd  
Statutory Auditors  
1st Floor  
34 B-D Main Street  
Moir  
Co. Armagh  
BT67 0LE

28 September 2023

## South Belfast Sure Start

### Statement of Financial Activities

#### (Incorporating an Income and Expenditure Account)

for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	100	-	100	100
<b>Charitable activities</b>					
Grant Income	4	-	1,208,146	1,208,146	1,168,899
Other trading activities	3	5,599	2,000	7,599	8,801
<b>Total</b>		<u>5,699</u>	<u>1,210,146</u>	<u>1,215,845</u>	<u>1,177,800</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Direct Charitable Expenditure	5	5,365	1,233,146	1,238,511	1,202,775
Governance		-	7,424	7,424	7,343
<b>Total</b>		<u>5,365</u>	<u>1,240,570</u>	<u>1,245,935</u>	<u>1,210,118</u>
<b>NET INCOME/(EXPENDITURE)</b>		334	(30,424)	(30,090)	(32,318)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		127,221	1,031,709	1,158,930	1,191,248
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>127,555</u></u>	<u><u>1,001,285</u></u>	<u><u>1,128,840</u></u>	<u><u>1,158,930</u></u>

The notes form part of these financial statements

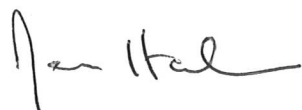
**South Belfast Sure Start**

**Statement of Financial Position**  
**31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>FIXED ASSETS</b>			
Tangible assets	11	992,879	1,018,573
<b>CURRENT ASSETS</b>			
Debtors	12	56,458	54,959
Cash at bank		88,565	93,482
		<hr/>	<hr/>
		145,023	148,441
<b>CREDITORS</b>			
Amounts falling due within one year	13	(9,062)	(8,084)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		135,961	140,357
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,128,840	1,158,930
		<hr/>	<hr/>
<b>NET ASSETS</b>		1,128,840	1,158,930
		<hr/>	<hr/>
<b>FUNDS</b>	15		
Unrestricted funds		127,555	127,221
Restricted funds		1,001,285	1,031,709
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		1,128,840	1,158,930
		<hr/>	<hr/>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 September 2023 and were signed on its behalf by:



Joan Henderson - Trustee



Siobhan McDonnell - Trustee

The notes form part of these financial statements

**South Belfast Sure Start**

**Statement of Cash Flows**  
**for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(4,917)	(13,185)
Net cash used in operating activities		(4,917)	(13,185)
<b>Change in cash and cash equivalents in the reporting period</b>		(4,917)	(13,185)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		93,482	106,667
<b>Cash and cash equivalents at the end of the reporting period</b>		88,565	93,482

The notes form part of these financial statements

## South Belfast Sure Start

### Notes to the Statement of Cash Flows for the Year Ended 31 March 2023

#### 1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(30,090)	(32,318)
<b>Adjustments for:</b>		
Depreciation charges	25,694	25,694
(Increase)/decrease in debtors	(1,499)	1,498
Increase/(decrease) in creditors	978	(8,059)
	<hr/>	<hr/>
<b>Net cash used in operations</b>	<u>(4,917)</u>	<u>(13,185)</u>

#### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
<b>Net cash</b>			
Cash at bank	93,482	(4,917)	88,565
	<hr/>	<hr/>	<hr/>
	93,482	(4,917)	88,565
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<u>93,482</u>	<u>(4,917)</u>	<u>88,565</u>

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Summary of significant accounting policies**

**(a) General information and basis of preparation**

South Belfast Sure Start is constituted as a company limited by guarantee incorporated in Northern Ireland (NI040060). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 2019 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity..

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.



**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Summary of significant accounting policies**

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable. Income received from collections is recognised when received.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants which are detailed within the notes to these financial statements. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**(D) Expenditure recognition**

All expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes the costs associated with attracting voluntary incomes;  
Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and  
Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Summary of significant accounting policies**

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

**(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on an insert detail basis and other overheads have been allocated on a basis consistent with the use of resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

**(f) Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Premises - 2% Straight Line  
Computer Equipment - 25% Straight Line

**(g) Financial Instruments**

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

Basic financial instruments are initially recognised at the amounts 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 relived and not discounted.

Debt instruments are subsequently measured at amortised cost.

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

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Summary of significant accounting policies**

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 designed hedging relationship.

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

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.

**(h) Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**(i) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**(j) Leases**

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**(k) Tax**

No provision is required for taxation as the company is defined as a charity for taxation purposes.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Summary of significant accounting policies**

The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

**(l) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**(m) Accounting estimates and areas of judgement**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The items in the financial statements where these judgements and estimates have been made include:

- (i) estimating the useful economic life of tangible fixed assets
- (ii) property valuation
- (iii) allocation of expenditure and support costs

**Fund accounting**

The Company has various types of funds for which it is responsible, and which require separate disclosure.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

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

## South Belfast Sure Start

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	100	100

#### 3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
HMRC- SSP	-	2,351
Other Income	7,599	6,450
	<u>7,599</u>	<u>8,801</u>

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23	31.3.22
		£	£
Grants receivable	Grant Income	1,208,146	1,168,899

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Department of Education (through HSCB)	1,046,987	1,016,492
BHSCT - Roma Project	1,850	3,270
Belvoir Community Hub	1,000	2,000
DE (STEP Project)	59,511	58,282
TEO Urban Villages - 'A Place for Me' Project	67,940	70,095
Forward South - Winter Hardship Fund	405	2,500
Connecting Communities Fund	-	3,000
TEO Urban Villages - (Autism Friendly Communities)	804	13,260
DE Fair Start - Roma Hope Project	27,328	-
TEO Urban Villages Keeping Warm Staying Safe	2,321	-
	<u>1,208,146</u>	<u>1,168,899</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Direct Charitable Expenditure	1,238,511	-	1,238,511
Governance	-	7,424	7,424
	<u>1,238,511</u>	<u>7,424</u>	<u>1,245,935</u>

**6. SUPPORT COSTS**

	Governance costs £
Governance	<u>7,424</u>

**7. NET INCOME/(EXPENDITURE)**

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

	31.3.23 £	31.3.22 £
Auditors' remuneration	1,500	1,200
Accountancy Fees	2,262	2,694
Depreciation - owned assets	<u>25,694</u>	<u>25,694</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023****9. STAFF COSTS**

	31.3.23	31.3.22
	£	£
Wages and salaries	848,450	841,520
Social security costs	45,490	52,217
Other pension costs	27,089	27,416
	<u>921,029</u>	<u>921,153</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Management & Administration	<u>51</u>	<u>50</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity comprise of the Chief Executive Officer, Early Learning and Family Support Co-ordinators. The salaries paid to key management personnel being the Chief Executive Officer, Early Learning and Family support Co-ordinators and Finance Manager, during the year totalled £153,900 (2022: £138,918).

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	100	-	100
<b>Charitable activities</b>			
Grant Income	-	1,168,899	1,168,899
Other trading activities	8,801	-	8,801
<b>Total</b>	<u>8,901</u>	<u>1,168,899</u>	<u>1,177,800</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct Charitable Expenditure	7,753	1,195,022	1,202,775
Governance	-	7,343	7,343
<b>Total</b>	<u>7,753</u>	<u>1,202,365</u>	<u>1,210,118</u>
<b>NET INCOME/(EXPENDITURE)</b>	1,148	(33,466)	(32,318)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	126,073	1,065,175	1,191,248

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>127,221</b>	<b>1,031,709</b>	<b>1,158,930</b>

**11. TANGIBLE FIXED ASSETS**

	Premises £	Computers & Equipment £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	1,158,228	65,672	1,223,900
<b>DEPRECIATION</b>			
At 1 April 2022	144,713	60,614	205,327
Charge for year	23,165	2,529	25,694
At 31 March 2023	167,878	63,143	231,021
<b>NET BOOK VALUE</b>			
At 31 March 2023	990,350	2,529	992,879
At 31 March 2022	1,013,515	5,058	1,018,573

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23 £	31.3.22 £
DE (STEP Project)	18,909	17,291
TEO - Urban Villages	24,235	37,668
DE Fair Start - Roma Hope Project	11,314	-
Prepayments and accrued income	2,000	-
	<b>56,458</b>	<b>54,959</b>



## South Belfast Sure Start

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Accruals and deferred income	9,062	8,084

#### 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Fixed assets	-	992,879	992,879	1,018,573
Current assets	127,555	17,468	145,023	148,441
Current liabilities	-	(9,062)	(9,062)	(8,084)
	<u>127,555</u>	<u>1,001,285</u>	<u>1,128,840</u>	<u>1,158,930</u>

#### 15. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	127,221	334	127,555
<b>Restricted funds</b>			
Department of Education (Capital - Belvoir) (through HSCB)	351,675	(8,426)	343,249
Belfast City Council (Capital LIF) - The Markets	263,448	(5,931)	257,517
BHSCT - Roma Project	5,569	277	5,846
LIF - Capital-(Belvoir Outdoor Area)	63,070	(1,501)	61,569
Social Investment Fund Capital - SIF	14,058	(320)	13,738
The Executive Office - SIF - Belvoir/Taughmonagh Capital	316,759	(6,987)	309,772
Social Investment Fund - BSEI	7,272	(5,387)	1,885
Windsor Womens Centre	2,000	-	2,000
Belvoir Community Hub	2,800	260	3,060
TEO Urban Villages - 'A Place for Me' Project	5,058	(2,889)	2,169
TEO Urban Villages Keeping Warm			
Staying Safe	-	480	480
	<u>1,031,709</u>	<u>(30,424)</u>	<u>1,001,285</u>
<b>TOTAL FUNDS</b>	<u>1,158,930</u>	<u>(30,090)</u>	<u>1,128,840</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023****15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,699	(5,365)	334
<b>Restricted funds</b>			
Department of Education (through HSCB)	1,046,987	(1,046,987)	-
Department of Education (Capital - Belvoir) (through HSCB)	-	(8,426)	(8,426)
Belfast City Council (Capital LIF) - The Markets	-	(5,931)	(5,931)
BHSCT - Roma Project	1,850	(1,573)	277
LIF - Capital-(Belvoir Outdoor Area)	-	(1,501)	(1,501)
Social Investment Fund Capital - SIF	-	(320)	(320)
The Executive Office - SIF - Belvoir/Taughmonagh Capital	-	(6,987)	(6,987)
Social Investment Fund - BSEI	-	(5,387)	(5,387)
Belvoir Community Hub	3,000	(2,740)	260
DE (STEP Project)	59,511	(59,511)	-
TEO Urban Villages - 'A Place for Me' Project	67,940	(70,829)	(2,889)
Forward South - Winter Hardship Fund	405	(405)	-
TEO Urban Villages - (Autism Friendly Communities)	804	(804)	-
DE Fair Start - Roma Hope Project	27,328	(27,328)	-
TEO Urban Villages Keeping Warm Staying Safe	2,321	(1,841)	480
	<u>1,210,146</u>	<u>(1,240,570)</u>	<u>(30,424)</u>
<b>TOTAL FUNDS</b>	<u><u>1,215,845</u></u>	<u><u>(1,245,935)</u></u>	<u><u>(30,090)</u></u>

**South Belfast Sure Start****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023****15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	126,073	1,148	127,221
<b>Restricted funds</b>			
Department of Education (Capital - Belvoir) (through HSCB)	360,123	(8,448)	351,675
Belfast City Council (Capital LIF) - The Markets	269,379	(5,931)	263,448
BHSCT - Roma Project	9,409	(3,840)	5,569
LIF - Capital-(Belvoir Outdoor Area)	64,571	(1,501)	63,070
Social Investment Fund Capital - SIF	14,377	(319)	14,058
The Executive Office - SIF - Belvoir/Taughmonagh Capital	323,725	(6,966)	316,759
Social Investment Fund - BSEI	7,272	-	7,272
Windsor Womens Centre	2,000	-	2,000
Belvoir Community Hub	5,378	(2,578)	2,800
Belvoir Community Hub (Volunteer)	1,354	(1,354)	-
TEO Urban Villages - 'A Place for Me' Project	7,587	(2,529)	5,058
	<hr/> 1,065,175	<hr/> (33,466)	<hr/> 1,031,709
<b>TOTAL FUNDS</b>	<hr/> <hr/> 1,191,248	<hr/> <hr/> (32,318)	<hr/> <hr/> 1,158,930

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	8,901	(7,753)	1,148
<b>Restricted funds</b>			
Department of Education (through HSCB)	1,016,492	(1,016,492)	-
Department of Education (Capital - Belvoir) (through HSCB)	-	(8,448)	(8,448)
Belfast City Council (Capital LIF) - The Markets	-	(5,931)	(5,931)
BHSCT - Roma Project	3,270	(7,110)	(3,840)
LIF - Capital-(Belvoir Outdoor Area)	-	(1,501)	(1,501)
Social Investment Fund Capital - SIF	-	(319)	(319)
The Executive Office - SIF - Belvoir/Taughmonagh Capital	-	(6,966)	(6,966)
Belvoir Community Hub	2,000	(4,578)	(2,578)
Belvoir Community Hub (Volunteer)	-	(1,354)	(1,354)
DE (STEP Project)	58,282	(58,282)	-
TEO Urban Villages - 'A Place for Me' Project	70,095	(72,624)	(2,529)
Forward South - Winter Hardship Fund	2,500	(2,500)	-
Connecting Communities Fund	3,000	(3,000)	-
TEO Urban Villages - (Autism Friendly Communities)	13,260	(13,260)	-
	<u>1,168,899</u>	<u>(1,202,365)</u>	<u>(33,466)</u>
<b>TOTAL FUNDS</b>	<u><u>1,177,800</u></u>	<u><u>(1,210,118)</u></u>	<u><u>(32,318)</u></u>

**16. CONTINGENT LIABILITIES**

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity.

**17. COMPANY CHARGE**

A Company charge was created on 7th April 2014 between South Belfast Sure Start and The Department of Education. The Charge consisted of the premises comprised in an indenture of Conveyance dated 12 March 2014 and made between Belfast Health and Social Care Trust of the one part and South Belfast Sure Start was on the other part. The premises contained in the lease was all that portion of land and premises being part of the land of Belvoir situated in the Townland of Ballylenaghan Parish of Knockbreda, Co. Down.

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**19. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**20. POST BALANCE SHEET EVENTS**

There were no Events after the reporting period therefore no material issues need disclosed.

**21. WINDING UP**

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributor's among themselves, such amount as may be required not exceeding one pound.

**22. SHARE CAPITAL**

The Company is Limited by Guarantee and has no Share Capital

**23. COVID-19**

The trustees continue to monitor the impact of Covid 19. The trustees believe there is no adjusting events to report after the reporting date. The trustees will continue to monitor the situation closely to secure the viability of the organisation.

**South Belfast Sure Start****Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	100	100
<b>Other trading activities</b>		
HMRC- SSP	-	2,351
Other Income	7,599	6,450
	<hr/> 7,599	<hr/> 8,801
<b>Charitable activities</b>		
Grants receivable	1,208,146	1,168,899
	<hr/>	<hr/>
<b>Total incoming resources</b>	1,215,845	1,177,800
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	848,450	841,520
Social security	45,490	52,217
Pensions	27,089	27,416
Insurance	8,333	6,707
Light and heat	5,834	3,706
Telephone	9,535	8,293
Postage and stationery	2,793	3,199
Advertising	-	142
Training Costs	2,753	2,823
Bank Staff	6,447	2,801
Repairs & Maintenance	13,200	354
Computer Maintenance & IT	4,355	5,062
Hospitality	1,876	1,200
Cleaning	4,274	781
Conferences & Meetings	644	1,813
Direct Project Costs	18,655	27,739
Photocopying	1,496	1,422
Winter Hardship Vouchers	-	2,500
Motor & Travel	8,007	4,907
Resources & Toys	5,467	3,864
Daycare	-	1,503
Venue Costs	39,081	24,951
Urban Villages Programme Costs	59,638	66,539
Carried forward	1,113,417	1,091,459

This page does not form part of the statutory financial statements

**South Belfast Sure Start****Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>Charitable activities</b>		
Brought forward	1,113,417	1,091,459
Homestart	7,741	13,270
Water charges	-	406
Lease	10,000	10,000
Uniforms	634	-
Belvoir Hub	1,740	2,015
Windsor Womens Centre SLA	26,428	33,019
DE Fair Share - Roma Hope Project	6,155	-
Solas SLA	13,520	12,600
STEP	31,609	13,455
Community Connections	1,573	857
Depreciation of tangible fixed assets	25,694	25,694
	<hr/> 1,238,511	<hr/> 1,202,775
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	1,500	1,200
Accountancy Fees	2,262	2,694
Legal & Professional Costs	1,728	1,743
Bank Fees	1,291	1,058
Affiliation Fees	643	648
	<hr/> 7,424	<hr/> 7,343
Total resources expended	<hr/> 1,245,935	<hr/> 1,210,118
<b>Net expenditure</b>	<hr/> <hr/> (30,090)	<hr/> <hr/> (32,318)

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