

Focus on Family Nurturing & Development Centre

Northern Ireland · Charity number 103600

Details

Known as Focus on Family

Status Received

Registered 2015-10-20

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 11-19 Glenburn Crescent
Coleraine
County Londonderry
BT52 2qr
BT52 2QR

Phone 02870329550

Email manager@focusonfamily.org.uk

Website www.focusonfamily.org.uk

Activities

Purposes: The Company's objects are specifically restricted to the advancement of community development, the advancement of education and the development of children, the relief of poverty, sickness and the aged and the promotion of the benefit of the inhabitants and in particular but not exclusively children under statutory school age (under the age of 5) (hereinafter called "the beneficiaries") of the Ballysally estate area of Coleraine and its environs within County Londonderry (hereinafter described as "the area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of fostering a community spirit and improving the conditions of life for the benefit of the inhabitants and in particular to: (a) the provision, maintenance and management of a community educational resource centre and facility for the use of the inhabitants for activities promoted or facilitated by the Company including use for meetings, lectures, classes and other forms of recreational and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; (b) to advance education and the development of children through the provision of high quality and affordable childcare, development and play facilities and facilities for the recreation and education of children out-of-school hours and during school holidays and, in addition, to provide care and educational development to those children under statutory school age in the interests of social welfare so as to develop their physical, mental and emotional capacities; (c) to promote or assist in the promotion, facilitation and organisation of community capacity building programmes and projects for the benefit of the inhabitants within the area of benefit who have need of such assistance as a result of their youth, age, disability or infirmity, or social and economic circumstances, in an effort to increase the abilities, skills and self-confidence of such inhabitants; (d) to provide training for parents and carers of children in child development, family learning, parenting and other appropriate subjects; (e) to relieve unemployment through the provision of high quality and affordable childcare, training, learning and employment initiatives; (f) to advance any other exclusively charitable purpose as the directors, may from time to time, decide in accordance with the law of charity.

What the charity does: The advancement of education, The advancement of citizenship or community development

How the charity works: Community development, Education/training, Playgroup/after schools

Who the charity helps: Adult training, General public, Men, Mental health, Parents, Preschool (0-5 year olds), Specific areas of deprivation, Unemployed/low income, Volunteers, Women

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £498,817 | £482,394 | £0 | 14 |

Trustees

| Name | Role | Appointed |
|--------------------|------|-----------|
| Lizzie McWilliams | | |
| Mr David Jenkins | | |
| Mr Joe Hutchinson | | |
| Mr Robert Campbell | | |
| Mrs Mandy Dickie | | |
| Mrs Violet Harris | | |
| Ms Andiann Murphy | | |
| Ms Jacqueline Wray | | |

Focus on Family Nurturing & Development Centre

Northern Ireland - Charity number 103600

Accounts

Registered No. NI615398

**Focus on Family Nurturing and
Development Centre**
(A company limited by guarantee)

**Annual report and financial statements
for the year ended 31st March 2025**

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Charity Registration Number NIC 103600
Company Registration Number NI 615398

Directors and advisers

Directors

Andiann Murphy (Chairperson)
Leanne Abernethy (resigned 18 September 2025)
Jacqueline Wray
Julie Darragh
Mandy Dickie
Violet Harris
Gillian Kelly (resigned 18 September 2025)
Robert Campbell
Elizabeth McWilliams
Joe Hutchinson (appointed 27 November 2025)
David Jenkins (appointed 27 November 2025)

Company Secretary

Jacqueline Wray

Project Manager

Brendan Patterson

Registered office /Principal office

Glenburn House
11-19 Glenburn Crescent
Coleraine
Co Londonderry
BT52 2QR

Bankers

Ulster Bank Ltd
Wellington Street
Ballymena
Co Antrim

Independent Auditor

C D Diamond & Co
Chartered Accountants and Registered Auditors
46 Hill Street
Belfast
BT1 2LB

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Report of the Directors for the period ended 31 March 2025

The Board of Directors present their annual report and the audited financial statements for the year ended 31 March 2025. The information with respect to directors and advisers set out on page 1 forms part of this report. The Directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements of the charity.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The details of trustees who served throughout the year are included on page 1.

Structure, government and management

Focus on Family Nurturing and Development Centre is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1.

The Articles of Association provide that the numbers of directors shall not be less than six. Each director appointed to the board retires every three years but can offer themselves for re-election. Directors are appointed by nominations from any existing director in addition to general nominations made at each AGM. New directors are briefed by the Project Manager and the Chairperson of the Board on their legal obligations.

The Project Manager carries out the day to day management of the charity and has delegated authority for operational matters including finance and staffing. The directors manage all other business decisions and meet on a bi-monthly basis.

Risk management

The directors have overall responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that;

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations; and
- the charity's system of financial control are designed to provide reasonable, but not absolute assurance against material misstatement or loss.

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Objectives and activities/public benefit

- To provide support to a diverse cross section of our local population by developing relationships and engaging people in activities that meet their ongoing changing needs.
- To promote a range of family and community support programmes including child care, nurturing, skills courses, therapies, physical fitness and community events.
- To work extensively with and within local partnerships and collaborations and be the lead agencies in formal and informal ventures, working in joined up service delivery, enhanced collaborative processes and development of new methods of engendering positive change within the local area, including the growth of local social enterprise potential.

Focus on Family Nurturing and Development Centre

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Report of the Directors for the period ended 31 March 2025 (continued)

Achievements and performance

Together we have faced extraordinary challenges. We stood firm through the Covid-19 pandemic, navigated the uncertainty of political deadlock in Northern Ireland, and supported families during the ongoing cost-of-living crisis. These were not easy times, yet they showed the strength and resilience of this organisation and of the Ballysally community we are privileged to serve.

But it has not only been about challenges - it has also been about progress, growth, and joy. From seeing children thrive in the care of our dedicated team, to celebrating the achievements of our programmes and projects, there have been countless reminders of the difference Focus on Family makes to so many people, every day.

I want to give special thanks to Brendan, our Project Manager, whose vision, leadership, and commitment have ensured Focus on Family continues to flourish. To Kim, our Childcare Manager, who has led her team with such skill and compassion, providing children with the very best start in life. And to every member of staff and every volunteer - thank you. You are the heartbeat of this organisation, and your dedication never goes unnoticed.

I also want to recognise and thank my fellow Directors. Their guidance, wisdom, and steadfast support have been invaluable throughout my time as Chair. It has been an honour to work alongside such a committed and passionate Board.

To our funders and partners, I am deeply grateful for your continued belief in us and in the vital role community organisations play. Without you, much of our work simply would not be possible.

As I step away, I do so with immense pride in all we have achieved together, and with confidence that the future of Focus on Family is bright. I will always carry with me the privilege of having been part of this family, and I wish every success and happiness to those who continue its story.

“Alone we can do so little; together we can do so much.” – Helen Keller

With heartfelt thanks -
Leanne Abernethy, Outgoing Chairperson

Financial Review

The Charity's income increased from £447,866 to £498,817 in 2025. The net incoming resources for the year amounted to £16,423. The accumulated funds amounted to £52,636 at 31 March 2025. Principal funding comes from grants.

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Report of the Directors for the period ended 31 March 2025 (continued)

Directors

The trustees who are also directors are listed on page 1.

Equal Opportunities

The charity is committed to ensuring equality of opportunity for its staff and for the organisations with whom it works in partnership.

Statement of directors' responsibilities

The directors are responsible for preparing the Directors' 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 directors to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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 these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting 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 charitable company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and Charities Act (Northern Ireland) 2013. 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.

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Report of the Directors for the period ended 31 March 2025 (continued)

Statement of disclosure of information to auditors

So far as each of the directors in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Small companies' exemption

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

Independent auditors

C.D. Diamond & Co have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

On behalf of the Board

A handwritten signature in dark ink, appearing to read 'A. Murphy', written over a horizontal line.

A Murphy
Director

Focus on Family Nurturing and Development Centre

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee)

We have audited the financial statements of Focus on Family Nurturing and Development Centre for the year ended 31 March 2025 which comprise the Statement of Financial Activities (including the summary income and expenditure account), the balance sheet and the related notes, including 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland."

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 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 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.

Other information

The other information comprises the information included in the trustees 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.

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4, 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.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

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:

Based on our understanding of the Charity, we identified the principal risks of non-compliance with laws and regulations and considered the extent to which non-compliance may have a material effect on the financial statements. We evaluated management potential motivations and opportunities for fraudulent manipulation of the financial statements. We concluded the principal risks were related to management override of controls, posting inappropriate journals and management bias in accounting for estimates. Audit procedures performed were:

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)

- discussions with management regarding consideration of known or suspected non-compliances with laws and regulations and fraud and how they assess, identify and respond to fraud risks within the company
- evaluation of the effectiveness of management's controls designed to prevent and detect any irregularities
- testing of significant manual journal entries and instances of management override of controls
- testing of assumptions and judgements made in significant accounting estimates
- whether in addressing the risk of fraud through management override of controls, the appropriateness of journal entries and judgements used in making accounting estimates, are indicative of potential bias and the need to evaluate the rationale of any significant transactions outside the normal course of business.

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 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 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.

Focus on Family Nurturing and Development Centre

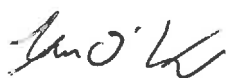
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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



John O'Kane (Senior Statutory Auditor)
For and on behalf of C D Diamond & Company
Chartered Accountants and Statutory Auditors
46 Hill Street
Belfast
BT1 2LB

Date: 11/12/2025

Focus on Family Nurturing and Development Centre

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Statement of financial activities (including summary income and expenditure account) for the period ended 31 March 2025

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Total 2024 £ |
|--|------|----------------------------|--------------------------|--------------------|--------------------|
| Incoming resources / income | | | | | |
| Incoming resources from generated funds | | 9,732 | 473,849 | 483,581 | 424,020 |
| Activities for generating funds: | | 12,974 | - | 12,974 | 20,528 |
| Fundraising Income | | 2,262 | - | 2,262 | 3,318 |
| Total incoming resources | 2 | 24,968 | 473,849 | 498,817 | 447,866 |
| Resources expended | | | | | |
| Costs of generating funds | | 5,270 | 330,898 | 336,168 | 281,125 |
| Support Services / Education | | 5,458 | 135,668 | 141,126 | 199,970 |
| Governance costs | 3 | 1,170 | 3,930 | 5,100 | 5,430 |
| Total resources expended | | 11,898 | 470,496 | 482,394 | 486,525 |
| Net incoming resources before transfers | | 13,070 | 3,353 | 16,423 | (38,659) |
| Gross Transfer between funds | | - | - | - | - |
| Net movement in funds | | 13,070 | 3,353 | 16,423 | (38,659) |
| Total Funds brought forward | | 9,707 | 26,506 | 36,213 | 74,872 |
| Total funds carried forward | | 22,777 | 29,859 | 52,636 | 36,213 |

All incoming resources and resources expended and derived from continuing operations.

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

There is no material difference between the net movement in funds and the funds carried forward for the year and their historical costs equivalents.

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Balance Sheet as at 31 March 2025

| | | 2025 | 2024 |
|---|------|-----------------|---------------|
| | Note | £ | £ |
| Fixed assets | | | |
| Tangible assets | | - | - |
| Current assets | | | |
| Debtors | 8 | 55,119 | 21,085 |
| Cash at bank and in hand | | <u>26,447</u> | <u>15,128</u> |
| | | 81,566 | 36,213 |
| Creditors amounts falling due within one year | 9 | <u>(28,930)</u> | <u>(-)</u> |
| Net current assets | | <u>52,636</u> | <u>36,213</u> |
| Total assets less current liabilities | | <u>52,636</u> | <u>36,213</u> |
| Net assets | | <u>52,636</u> | <u>36,213</u> |
| Funds | | | |
| Unrestricted funds | | 22,777 | 9,707 |
| Restricted funds | 10 | <u>29,859</u> | <u>26,506</u> |
| Total funds | | <u>52,636</u> | <u>36,213</u> |

The financial statements on page 10 to 17 were approved by the board of directors on 11/12/25 and were signed on its behalf by:



Director
R Campbell



Director
A Murphy

Focus on Family Nurturing and Development Centre

Registered Number: NI615398

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Notes to the financial statements for the period ended 31 March 2025

1. Principal accounting policies

General Information and basis of preparation

Focus on Family Nurturing & Development Centre is a charitable company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

Statement of Compliance

The financial statements have been prepared on the going concern basis under the historical cost convention and in accordance with applicable accounting standards, Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities legislation in Northern Ireland, Companies Act 2006 and the UK Generally Accepted Practices as it applies from 1 January 2015.

The principal accounting policies are as set out below.

The charitable company adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the financial statements is included in the notes below.

Going Concern

These financial statements have been prepared on a going concern basis. The Directors have considered the level of funds held and the expected level of income and expenditure for the period of 12 months from authorising the financial statements and has concluded that the Charity will have adequate resources to continue in operational existence for the foreseeable future.

Cash flow statement

The company qualifies as a small company under the terms of the Companies Act 2006. As a consequence it is exempt from the requirements to publish a cash flow statement.

Tangible fixed assets and depreciation

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight line basis over the expected useful economic lives of the assets concerned.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income / fundraising income

Voluntary income and fundraising income is credited to revenue on a receivable basis.

Grants

Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related assets' useful life.

Incoming resources from charitable activities.

Income is included in the Statement of Financial Activities when received.

Other income

Other income and investment income is included in full in the Statement of Financial Activities when received.

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Notes to the financial statements for the period ended 31 March 2025 (Continued)

Deferred income

Income from certain events has been deferred as the concerned events will not occur until after the year end.

Accrued income

Income from certain events has been accrued as the concerned events occurred before the year end.

Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Staff costs have been allocated to activities on a basis of time apportionment.

Costs of generating voluntary income

These comprise costs incurred in generating voluntary income on an accruals basis.

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Notes to the financial statements for the period ended 31 March 2025 (Continued)

Charitable activities

Charitable expenditure comprises 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 supply them. Support costs are allocated to their relevant activity based on the income received.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

Governance

Governance costs include those incurred in the governance of its assets which is associated with constitutional and statutory requirements.

Fund accounting

The charity has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows.

Unrestricted funds

Funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

2. Incoming Resources

| | Unrestricted Funds | Restricted Funds | 2025 | 2024 |
|---------------|-----------------------|---------------------|----------------|----------------|
| | £ | £ | £ | £ |
| Funder income | <u>24,968</u> | <u>473,849</u> | <u>498,817</u> | <u>447,866</u> |
| | <u>24,968</u> | <u>473,849</u> | <u>498,817</u> | <u>447,866</u> |

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Notes to the financial statements for the period ended 31 March 2025 (Continued)

| 3. Governance costs | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Total 2024 £ |
|----------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Professional fees | 1,170 | 3,930 | 5,100 | 5,430 |

4. Net incoming resources for the year

| | 2025 £ | 2024 £ |
|--|-----------|-----------|
| This is stated after charging | | |
| Staff costs (note 6) | 262,040 | 253,211 |
| Fees payable to the company's auditor | 5,100 | 5,430 |
| Depreciation of tangible fixed assets – owned assets | - | - |
| Operating lease payments | - | - |

5. Directors' emoluments

None of the directors received any emoluments or any reimbursement of expenses during the year (2024 £nil).

6. Employee information

| | 2025 £ | 2024 £ |
|-----------------------|-----------|-----------|
| Wages and salaries | 245,039 | 238,319 |
| Social security costs | 13,271 | 10,947 |
| Pension Costs | 3,730 | 3,945 |
| Redundancy Costs | - | 6,769 |
| | 262,040 | 259,980 |

Number of employees

The average monthly number of persons employed by the charitable company (excluding directors) during the year was 14 (2024 – 15)

Employees falling in emolument bands over £60,000 are nil (2024 nil).

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2025 (Continued)

7. Taxation

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

The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

8. Debtors

| | 2025 | 2024 |
|--------------------------------|--------|--------|
| | £ | £ |
| Prepayments and accrued income | 55,119 | 21,085 |

9. Creditors : amounts falling due within one year

| | 2025 | 2024 |
|------------------------------|--------|------|
| | £ | £ |
| Accruals and deferred income | 28,931 | - |

10. Restricted funds

| | Balance At 1 April 2024 | Incoming | Movement in funds Outgoing | Balance at 31 March 2025 |
|---|----------------------------|----------------|-------------------------------|--------------------------------|
| | £ | £ | £ | £ |
| Support Services / Education Awareness | | | | |
| SureStart | - | 154,876 | (154,876) | - |
| DfC (Nurturing) | - | 167,121 | (167,121) | - |
| DfC (SDEP) | - | 90,688 | (90,688) | - |
| DfC (Play Area Regeneration) | - | 18,314 | (18,314) | - |
| National Lottery Fund | 26,506 | 31,723 | (33,770) | 24,459 |
| Causeway Coast & Glens BC | - | 11,127 | (5,727) | 5,400 |
| | 26,506 | 473,849 | (470,496) | 29,859 |

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2025 (Continued)

SureStart – provision of local childcare services

DfC (Nurturing) – provide integrated nurturing activities

DfC (SDEP) – skills centre based activities and programmes

DfC – Play Area Regeneration

National Lottery Fund – Aspire Social Enterprise

Causeway Coast & Glens borough Council – Hardship Grant, Community Festival Fund, Community

Development Support Grant

11. Liability of members

Focus on Family Nurturing and Development Centre is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of members is limited to an amount not exceeding £1.

12. Ultimate controlling party

There is no ultimate controlling party.

Focus on Family Nurturing & Development Centre

Northern Ireland - Charity number 103600

Accounts

Registered No. NI615398

**Focus on Family Nurturing and
Development Centre**
(A company limited by guarantee)

**Annual report and financial statements
for the year ended 31st March 2024**

Focus on Family Nurturing and Development Centre
(A company limited by guarantee)

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Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Charity Registration Number NIC 103600
Company Registration Number NI 615398

Directors and advisers

Directors

Leanne Abernethy (Chairperson)
Jacqueline Wray
Julie Darragh
Mandy Dickie
Violet Harris
Andiann Murphy
Gillian Kelly
Robert Campbell
Elizabeth McWilliams

Company Secretary
Jacqueline Wray

Project Manager
Brendan Patterson

Registered office /Principal office

Glenburn House
11-19 Glenburn Crescent
Coleraine
Co Londonderry
BT52 2QR

Bankers

Ulster Bank Ltd
Wellington Street
Ballymena
Co Antrim

Independent Auditor

C D Diamond & Co
Chartered Accountants and Registered Auditors
46 Hill Street
Belfast
BT1 2LB

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Report of the Directors for the period ended 31 March 2024

The Board of Directors present their annual report and the audited financial statements for the year ended 31 March 2024. The information with respect to directors and advisers set out on page 1 forms part of this report. The Directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements of the charity.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The details of trustees who served throughout the year are included on page 1.

Structure, government and management

Focus on Family Nurturing and Development Centre is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1.

The Articles of Association provide that the numbers of directors shall not be less than six. Each director appointed to the board retires every three years but can offer themselves for re-election. Directors are appointed by nominations from any existing director in addition to general nominations made at each AGM. New directors are briefed by the Project Manager and the Chairperson of the Board on their legal obligations.

The Project Manager carries out the day to day management of the charity and has delegated authority for operational matters including finance and staffing. The directors manage all other business decisions and meet on a bi-monthly basis.

Risk management

The directors have overall responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that;

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations; and
- the charity's system of financial control are designed to provide reasonable, but not absolute assurance against material misstatement or loss.

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Objectives and activities/public benefit

- To provide support to a diverse cross section of our local population by developing relationships and engaging people in activities that meet their ongoing changing needs.
- To promote a range of family and community support programmes including child care, nurturing, skills courses, therapies, physical fitness and community events.
- To work extensively with and within local partnerships and collaborations and be the lead agencies in formal and informal ventures, working in joined up service delivery, enhanced collaborative processes and development of new methods of engendering positive change within the local area, including the growth of local social enterprise potential.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

(3)

Report of the Directors for the period ended 31 March 2024 (continued)

Achievements and performance

A lot has changed within this period: the cost of living has increased, reduced funding across the sector, and an increased pressure on communities to fill the void caused by a lack of government has taken its toll on many community organisations and those working within them.

However, a lot has also stayed the same: the care and dedication provided by the staff and volunteers in Focus on Family, the variety of programmes we have on offer to the community, and the positive impact Focus on Family has within Ballysally, Coleraine and further afield.

We had to make the very difficult decision to close The Little Wonders childcare facility, and this was not a decision that was taken lightly. The service delivered by The Little Wonders team was first class but unfortunately in this current economic climate, it was not viable to keep it open any longer. Directors want to thank The Little Wonders team for all their hard work, passion and determination over the years in providing a safe, caring and nurturing environment where children were able to thrive, and parents trusted us with their little ones.

Thank you also to Brendan, our Project Manager, who has continued to build the organisation within these trying times and has adapted to every new situation which arises. His passion, his vision and his dedication has ensured that Focus on Family stays relevant and provides the services needed by its community. At a time when it is easy to become disheartened within the community and voluntary sector, Brendan has continually stepped up and moved this organisation forward, with the support of his team and Directors. And a heartfelt thank you to each member of the Focus on Family team; each person plays a vital role in supporting the Ballysally community and is an integral part of the jigsaw which is Focus on Family!

We couldn't carry out our activities without the financial assistance and support of our many funders, and I would like to place on record Director's thanks to them for believing in us and our vision.

Directors are proud of Focus on Family, and of each member of our team. We wish them all every success and happiness in the future, continuing to grow and go from strength to strength.

Our SureStart childcare manager and team continue to provide an outstanding service to support little children and their families – and it always raises a smile to hear them singing and laughing throughout the building!

We also continue to provide a diverse and healthy range of courses and programmes for local families and individuals to access and benefit from and this includes our nurturing programmes for parents and children, recreational courses for people to socialise and participate in activities they enjoy, therapy programmes to enhance health and well-being, Essential Skills courses in Maths, English & ICT, working with the Men's Shed & Coleraine Armed Forces Club at The Cornfield Project, the newly established Aspire Media Academy, the Ballysally Integrated Nurturing Project and the wide range of other groups that bring their own activities in the centre.

We genuinely have the most committed and passionate staff team here at Focus on Family. It is well recognised, as with many workers in our sector, that they are underpaid for the roles that they do, but they are never under-valued. From across the organisation and much wider from every single child, parent or individual that they positively impact, their tireless work doesn't go unnoticed.

And what could we say about our volunteer team?! We are truly blessed to have the most amazing, colourful, and upbeat group any organisation could wish for. Volunteers from all walks of life help to make Focus on Family what it is – a truly diverse and thriving organisation – and we simply couldn't do what we do without the vast range of volunteer supports. We have volunteers in reception, building supervision and maintenance, launderette, childcare, counselling, delivering courses in sewing, cookery, arts & crafts, reiki, supporting nurturing programmes, social enterprise work, media projects, outdoor activity and much more!

Focus on Family has always been about people and with the Directors, staff, and volunteers here, and with the wider community behind us, we will move forward to a positive future and despite the many challenges, always with a smile on our faces!

Financial Review

The Charity's income decreased from £497,888 to £447,867 in 2024. The net outgoing resources for the year amounted to £36,659. The accumulated funds amounted to £36,213 at 31 March 2024. Principal funding comes from grants.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Report of the Directors for the period ended 31 March 2024 (continued)

Directors

The trustees who are also directors are listed on page 1.

Equal Opportunities

The charity is committed to ensuring equality of opportunity for its staff and for the organisations with whom it works in partnership.

Statement of directors' responsibilities

The directors are responsible for preparing the Directors' 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 directors to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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 these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting 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 charitable company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and Charities Act (Northern Ireland) 2013. 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.

Focus on Family Nurturing and Development Centre
(A company limited by guarantee)

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Report of the Directors for the period ended 31 March 2024 (continued)

Statement of disclosure of information to auditors

So far as each of the directors in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Small companies' exemption

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

Independent auditors

C.D. Diamond & Co have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

On behalf of the Board



L. Abemethy
Director

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee)

We have audited the financial statements of Focus on Family Nurturing and Development Centre for the year ended 31 March 2024 which comprise the Statement of Financial Activities (including the summary income and expenditure account), the balance sheet and the related notes, including 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland."

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 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 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.

Other information

The other information comprises the information included in the trustees 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.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4, 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.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

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:

Based on our understanding of the Charity, we identified the principal risks of non-compliance with laws and regulations and considered the extent to which non-compliance may have a material effect on the financial statements. We evaluated management potential motivations and opportunities for fraudulent manipulation of the financial statements. We concluded the principal risks were related to management override of controls, posting inappropriate journals and management bias in accounting for estimates. Audit procedures performed were:

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)

- discussions with management regarding consideration of known or suspected non-compliances with laws and regulations and fraud and how they assess, identify and respond to fraud risks within the company
- evaluation of the effectiveness of management's controls designed to prevent and detect any irregularities
- testing of significant manual journal entries and instances of management override of controls
- testing of assumptions and judgements made in significant accounting estimates
- whether in addressing the risk of fraud through management override of controls, the appropriateness of journal entries and judgements used in making accounting estimates, are indicative of potential bias and the need to evaluate the rationale of any significant transactions outside the normal course of business.

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 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 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.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Damien Diamond (Senior Statutory Auditor)
For and on behalf of C D Diamond & Company
Chartered Accountants and Statutory Auditors
46 Hill Street
Belfast
BT1 2LB

Date: 20 - 12 - 2024

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Statement of financial activities (including summary income and expenditure account) for the period ended 31 March 2024

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ | Total 2023 £ |
|--|----------|----------------------------|--------------------------|--------------------|--------------------|
| Incoming resources / Income | | | | | |
| Incoming resources from generated funds | | 5,354 | 418,666 | 424,020 | 448,768 |
| Activities for generating funds: | | 20,528 | - | 20,528 | 40,756 |
| Fundraising Income | | <u>3,318</u> | <u>-</u> | <u>3,318</u> | <u>8,364</u> |
| Total incoming resources | 2 | 29,200 | 418,666 | 447,866 | 497,888 |
| Resources expended | | | | | |
| Costs of generating funds | 3 | 5,711 | 275,414 | 281,125 | 326,031 |
| Support Services / Education | 3 | 53,276 | 146,694 | 199,970 | 166,413 |
| Governance costs | 4 | <u>-</u> | <u>5,430</u> | <u>5,430</u> | <u>5,280</u> |
| Total resources expended | | 58,987 | 427,538 | 486,525 | 497,724 |
| Net incoming resources before transfers | | (29,787) | (8,872) | (38,659) | 164 |
| Gross Transfer between funds | | - | - | - | - |
| Net movement in funds | | (29,787) | (8,872) | (38,659) | 164 |
| Total Funds brought forward | | 39,494 | 35,378 | 74,872 | 74,708 |
| Total funds carried forward | | 9,707 | 26,506 | 36,213 | 74,872 |

All incoming resources and resources expended and derived from continuing operations.

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

There is no material difference between the net movement in funds and the funds carried forward for the year and their historical costs equivalents.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Balance Sheet as at 31 March 2024

| | Note | 2024 | 2023 |
|---|------|---------------|---------------|
| | | £ | £ |
| Fixed assets | | | |
| Tangible assets | | - | - |
| Current assets | | | |
| Debtors | 9 | 21,085 | 16,865 |
| Cash at bank and in hand | | <u>15,128</u> | <u>58,112</u> |
| | | 36,213 | 74,977 |
| Creditors amounts falling due within one year | 10 | (-) | (105) |
| Net current assets | | <u>36,213</u> | <u>74,872</u> |
| Total assets less current liabilities | | <u>36,213</u> | <u>74,872</u> |
| Net assets | | <u>36,213</u> | <u>74,872</u> |
| Funds | | | |
| Unrestricted funds | | 9,707 | 39,494 |
| Restricted funds | 11 | <u>26,506</u> | <u>35,378</u> |
| Total funds | | <u>36,213</u> | <u>74,872</u> |

The financial statements on page 10 to 17 were approved by the board of directors on 20/12/24 and were signed on its behalf by:

Director L Abernethy
L Abernethy

Director A Murphy
A Murphy

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2024

1. Principal accounting policies

General information and basis of preparation

Focus on Family Nurturing & Development Centre is a charitable company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

Statement of Compliance

The financial statements have been prepared on the going concern basis under the historical cost convention and in accordance with applicable accounting standards, Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities legislation in Northern Ireland, Companies Act 2006 and the UK Generally Accepted Practices as it applies from 1 January 2015.

The principal accounting policies are as set out below.

The charitable company adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the financial statements is included in the notes below.

Going Concern

These financial statements have been prepared on a going concern basis, notwithstanding the fact that the charity incurred a deficit of £38,659 for the year. The Directors have considered the level of funds held and the expected level of income and expenditure for the period of 12 months from authorising the financial statements and has concluded that the Charity will have adequate resources to continue in operational existence for the foreseeable future.

Cash flow statement

The company qualifies as a small company under the terms of the Companies Act 2006. As a consequence it is exempt from the requirements to publish a cash flow statement.

Tangible fixed assets and depreciation

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight line basis over the expected useful economic lives of the assets concerned.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income / fundraising income

Voluntary income and fundraising income is credited to revenue on a receivable basis.

Grants

Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related assets' useful life.

Incoming resources from charitable activities.

Income is included in the Statement of Financial Activities when received.

Other income

Other income and investment income is included in full in the Statement of Financial Activities when received.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2024 (Continued)

Deferred income

Income from certain events has been deferred as the concerned events will not occur until after the year end.

Accrued income

Income from certain events has been accrued as the concerned events occurred before the year end.

Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Staff costs have been allocated to activities on a basis of time apportionment.

Costs of generating voluntary income

These comprise costs incurred in generating voluntary income on an accruals basis.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2024 (Continued)

Charitable activities

Charitable expenditure comprises 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 supply them. Support costs are allocated to their relevant activity based on the income received.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

Governance

Governance costs include those incurred in the governance of its assets which is associated with constitutional and statutory requirements.

Fund accounting

The charity has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows.

Unrestricted funds

Funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

2. Incoming Resources

| | Unrestricted Funds | Restricted Funds | 2024 | 2023 |
|---------------|-----------------------|---------------------|----------------|----------------|
| | £ | £ | £ | £ |
| Funder income | <u>29,200</u> | <u>418,666</u> | <u>447,866</u> | <u>497,888</u> |
| | <u>29,200</u> | <u>418,666</u> | <u>497,888</u> | <u>497,888</u> |

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2024 (Continued)

3. Charitable activities – Support Services / Education Awareness / Research

| | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ | Total 2023 £ |
|--------------------|----------------------------|--------------------------|--------------------|--------------------|
| Salaries and wages | 24,396 | 228,815 | 253,211 | 283,969 |
| Other costs | <u>34,591</u> | <u>193,293</u> | <u>227,884</u> | <u>208,475</u> |
| | <u>58,987</u> | <u>422,108</u> | <u>481,095</u> | <u>492,444</u> |

4. Governance costs

| | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ | Total 2023 £ |
|-------------------|----------------------------|--------------------------|--------------------|--------------------|
| Professional fees | - | 5,430 | <u>5,430</u> | <u>5,280</u> |

5. Net incoming resources for the year

| | 2024 £ | 2023 £ |
|--|-----------|-----------|
| This is stated after charging | | |
| Staff costs (note 7) | 253,211 | 283,969 |
| Fees payable to the company's auditor | 5,430 | 5,280 |
| Depreciation of tangible fixed assets – owned assets | - | - |
| Operating lease payments | - | - |

6. Directors' emoluments

None of the directors received any emoluments or any reimbursement of expenses during the year (2022 £nil).

7. Employee information

| | 2024 £ | 2023 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 238,319 | 265,410 |
| Social security costs | 10,947 | 14,090 |
| Pension Costs | 3,945 | 4,469 |
| Redundancy Costs | <u>6,769</u> | <u>-</u> |
| | <u>259,980</u> | <u>283,969</u> |

Number of employees

The average monthly number of persons employed by the charitable company (excluding directors) during the year was 15 (2023 – 18)

Employees falling in emolument bands over £60,000 are nil (2022 nil).

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2024 (Continued)

8. Taxation

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

The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

9. Debtors

| | 2024 | 2023 |
|--------------------------------|--------|--------|
| | £ | £ |
| Prepayments and accrued income | 21,085 | 16,865 |

10. Creditors : amounts falling due within one year

| | 2024 | 2023 |
|------------------------------|------|------|
| | £ | £ |
| Accruals and deferred income | - | 105 |

11. Restricted funds

| | Balance At 1 April 2023 £ | Incoming £ | Movement in funds Outgoing £ | Balance at 31 March 2024 £ |
|----------------------------|---------------------------------|----------------|------------------------------------|-------------------------------------|
| Support Services / | | | | |
| Education Awareness | | | | |
| SureStart | - | 140,310 | (140,310) | - |
| DfC (Nurturing) | - | 162,777 | (162,777) | - |
| DfC (SDEP) | - | 86,718 | (86,718) | - |
| Community Fund | 7,500 | - | (7,500) | - |
| Community Fund | 324 | - | (324) | - |
| National Lottery Fund | 27,554 | 15,862 | (16,910) | 26,506 |
| Halifax Foundation | - | 5,000 | (5,000) | - |
| Causeway Coast & Glens BC | - | 8,000 | (8,000) | - |
| | 35,378 | 418,666 | (427,538) | 26,506 |

Focus on Family Nurturing and Development Centre

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Notes to the financial statements for the period ended 31 March 2024 (Continued)

SureStart – provision of local childcare services

DfC (Nurturing) – provide integrated nurturing activities

DfC (SDEP) – skills centre based activities and programmes

Community Foundation – Equipment & Resources

National Lottery Fund – Aspire Social Enterprise

Halifax Foundation – IT equipment

Causeway Coast & Glens borough Council – Hardship Grant, Community Festival Fund, Community Development Support Grant

12. Liability of members

Focus on Family Nurturing and Development Centre is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of members is limited to an amount not exceeding £1.

13. Ultimate controlling party

There is no ultimate controlling party.

Focus on Family Nurturing & Development Centre

Northern Ireland - Charity number 103600

Annual report

Directors Report

A lot has changed within this period: the cost of living has increased, reduced funding across the sector, and an increased pressure on communities to fill the void caused by a lack of government has taken its toll on many community organisations and those working within them.

However, a lot has also stayed the same: the care and dedication provided by the staff and volunteers in Focus on Family, the variety of programmes we have on offer to the community, and the positive impact Focus on Family has within Ballysally, Coleraine and further afield.

We had to make the very difficult decision to close The Little Wonders childcare facility, and this was not a decision that was taken lightly. The service delivered by The Little Wonders team was first class but unfortunately in this current economic climate, it was not viable to keep it open any longer. Directors want to thank The Little Wonders team for all their hard work, passion and determination over the years in providing a safe, caring and nurturing environment where children were able to thrive, and parents trusted us with their little ones.

Thank you also to Brendan, our Project Manager, who has continued to build the organisation within these trying times and has adapted to every new situation which arises. His passion, his vision and his dedication has ensured that Focus on Family stays relevant and provides the services needed by its community. At a time when it is easy to become disheartened within the community and voluntary sector, Brendan has continually stepped up and moved this organisation forward, with the support of his team and Directors. And a heartfelt thank you to each member of the Focus on Family team; each person plays a vital role in supporting the Ballysally community and is an integral part of the jigsaw which is Focus on Family!

We couldn't carry out our activities without the financial assistance and support of our many funders, and I would like to place on record Director's thanks to them for believing in us and our vision.

Directors are proud of Focus on Family, and of each member of our team. We wish them all every success and happiness in the future, continuing to grow and go from strength to strength.

Our SureStart childcare manager and team continue to provide an outstanding service to support little children and their families – and it always raises a smile to hear them singing and laughing throughout the building!

We also continue to provide a diverse and healthy range of courses and programmes for local families and individuals to access and benefit from and this includes our nurturing programmes for parents and children, recreational courses for people to socialise and participate in activities they enjoy, therapy programmes to enhance health and well-being, Essential Skills courses in Maths, English & ICT, working with the Men's Shed & Coleraine Armed Forces Club at The Cornfield Project, the newly established Aspire Media Academy, the Ballysally Integrated Nurturing Project and the wide range of other groups that bring their own activities in the centre.

We genuinely have the most committed and passionate staff team here at Focus on Family. It is well recognised, as with many workers in our sector, that they are underpaid for the roles that they do, but they are never under-valued. From across the organisation and much wider from every single child, parent or individual that they positively impact, their tireless work doesn't go unnoticed.

And what could we say about our volunteer team?! We are truly blessed to have the most amazing, colourful, and upbeat group any organisation could wish for. Volunteers from all walks

of life help to make Focus on Family what it is – a truly diverse and thriving organisation – and we simply couldn't do what we do without the vast range of volunteer supports. We have volunteers in reception, building supervision and maintenance, launderette, childcare, counselling, delivering courses in sewing, cookery, arts & crafts, reiki, supporting nurturing programmes, social enterprise work, media projects, outdoor activity and much more!

Focus on Family has always been about people and with the Directors, staff, and volunteers here, and with the wider community behind us, we will move forward to a positive future and despite the many challenges, always with a smile on our faces!

Focus on Family Nurturing & Development Centre

Northern Ireland - Charity number 103600

Annual return



focus on family

Nurturing & Development Centre

LETTER OF REPRESENTATION

To: C.D Diamond & Co
Chartered Accountants & Registered Auditors

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charitable company's financial statements for the year ended 31 March 2024. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as directors as set out in the terms of your engagement letter dated 7th September 2022, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission for Northern Ireland.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effects of uncorrected misstatements are immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.



SureStart



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Nurturing & Development Centre

Assets and liabilities

- 9 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 12 The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Loans and Arrangements

- 13 The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

- 14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

- 15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.





focus on family

Nurturing & Development Centre

Going concern

18 We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We also confirm our plans for future action required to enable the charitable company to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as follows:

Coleraine Surestart Partnership
DfC (Nurturing)
DfC (SDEP)
Community Foundation
National Lottery Fund
Halifax Foundation
Causeway Coast & Glens Borough Council

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each director has taken all the steps that he ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully


.....
Signed on behalf of the board of directors



Focus on Family Nurturing & Development Centre

Northern Ireland - Charity number 103600

Accounts

Registered No. NI615398

**Focus on Family Nurturing and
Development Centre**
(A company limited by guarantee)

**Annual report and financial statements
for the year ended 31st March 2023**

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

(1)

Charity Registration Number NIC 103600
Company Registration Number NI 615398

Directors and advisers

Directors

Leanne Abernethy (Chairperson)
Christine Donaghy (resigned 25 May 2022)
James Butler (resigned 25 May 2022)
Jacqueline Wray
Julie Darragh
Mandy Dickie
Violet Harris
Andiann Murphy
Denise Henry (resigned 25 May 2022)
Gillian Kelly
Robert Campbell (appointed 25 May 2022)
Elizabeth McWilliams (appointed 25 May 2022)

Company Secretary

Jacqueline Wray

Project Manager

Brendan Patterson

Registered office /principal office

Glenburn House
11-19 Glenburn Crescent
Coleraine
Co Londonderry
BT52 2QR

Bankers

Ulster Bank Ltd
Wellington Street
Ballymena
Co Antrim

Independent Auditor

C D Diamond & Co
Chartered Accountants and Registered Auditors
46 Hill Street
Belfast
BT1 2LB

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

(2)

Report of the Directors for the period ended 31 March 2023

The Board of Directors present their annual report and the audited financial statements for the year ended 31 March 2023. The information with respect to directors and advisers set out on page 1 forms part of this report. The Directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements of the charity.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The details of trustees who served throughout the year are included on page 1.

Structure, government and management

Focus on Family Nurturing and Development Centre is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1.

The Articles of Association provide that the numbers of directors shall not be less than six. Each director appointed to the board retires every three years but can offer themselves for re-election. Directors are appointed by nominations from any existing director in addition to general nominations made at each AGM. New directors are briefed by the Project Manager and the Chairperson of the Board on their legal obligations.

The Project Manager carries out the day to day management of the charity and has delegated authority for operational matters including finance and staffing. The directors manage all other business decisions and meet on a bi-monthly basis.

Risk management

The directors have overall responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that;

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations; and
- the charity's system of financial control are designed to provide reasonable, but not absolute assurance against material misstatement or loss.

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Objectives and activities/public benefit

- To provide support to a diverse cross section of our local population by developing relationships and engaging people in activities that meet their ongoing changing needs.
- To promote a range of family and community support programmes including child care, nurturing, skills courses, therapies, physical fitness and community events.
- To work extensively with and within local partnerships and collaborations and be the lead agencies in formal and informal ventures, working in joined up service delivery, enhanced collaborative processes and development of new methods of engendering positive change within the local area, including the growth of local social enterprise potential.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Report of the Directors for the period ended 31 March 2023 (continued)

Achievements and performance

Having successfully negotiated the many challenges of the last two years, it's great to see our organisation finally returning to our full and varied provision of activities and services. The recent past hasn't been easy for anyone and if we weren't already aware, we, as a team of staff, volunteers, and Directors, were left in no doubt how much of a role we play in the day-to-day supports of local families and children.

It's only when something is gone you truly appreciate what it gave you in the first place and during the time our organisation was restricted due to lockdowns and other measures, we saw the negative impact us not being fully functional had on local people of all ages. There is much to be said about the benefits of people being together and mixing freely and this period has just reaffirmed what a key role Focus on Family plays in providing a safe space and relevant activities that enable the local community to socialise and build relationships.

So, the good news is we have now moved through that phase and are back delivering to pre-2020 levels again. We have a full and varied programme of activities on a weekly basis, and this is supported by our ever-popular childcare services.

We have also added to our team this year with a new Social Enterprise Manager who is busy working to enhance our portfolio with the aim of bringing more sustainable income to our organisation, in addition to offering more local training and employment opportunities.

Hopefully we can now continue to move forward, having come through the strangest and most challenging period in our organisation's history and look to the future with a renewed sense of hope and optimism.

Our confidence that the future will be brighter is enhanced every day when we witness first-hand the commitment, skills and passion that is shown by all our volunteers, staff, Directors, and partner organisations – together we can accomplish great things!

Much of the work that we do is only possible due to our funders, and we warmly acknowledge the ongoing support we receive from:

- Dept for Communities – Neighbourhood Renewal
- Causeway Coast & Glens Borough Council
- Coleraine SureStart Partnership
- Lottery – Dormant Accounts Fund & Awards for All
- Community Foundation for Northern Ireland
- Children in Need
- Housing Executive
- Covenant Fund
- Halifax Foundation

Focus on Family also wish to acknowledge the flexibility and support received from all funders during the pandemic which gave us all a lot of much-needed breathing space and security.

Financial Review

The Charity's income increased from £486,665 to £497,888 in 2023. The net incoming resources for the year amounted to £164. The accumulated funds amounted to £74,872 at 31 March 2023. Principal funding comes from grants.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Report of the Directors for the period ended 31 March 2023 (continued)

Directors

The trustees who are also directors are listed on page 1.

Equal Opportunities

The charity is committed to ensuring equality of opportunity for its staff and for the organisations with whom it works in partnership.

Statement of directors' responsibilities

The directors are responsible for preparing the Directors' 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 directors to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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 these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting 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 charitable company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and Charities Act (Northern Ireland) 2013. 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.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Report of the Directors for the period ended 31 March 2023 (continued)

Statement of disclosure of information to auditors

So far as each of the directors in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Small companies' exemption

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

Independent auditors

C.D. Diamond & Co have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

On behalf of the Board



L Abernethy
Director

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee)

We have audited the financial statements of Focus on Family Nurturing and Development Centre for the year ended 31 March 2023 which comprise the Statement of Financial Activities (including the summary income and expenditure account), the balance sheet and the related notes, including 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland."

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 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 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.

Other information

The other information comprises the information included in the trustees 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.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4, 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.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

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:

Based on our understanding of the Charity, we identified the principal risks of non-compliance with laws and regulations and considered the extent to which non-compliance may have a material effect on the financial statements. We evaluated management potential motivations and opportunities for fraudulent manipulation of the financial statements. We concluded the principal risks were related to management override of controls, posting inappropriate journals and management bias in accounting for estimates. Audit procedures performed were:

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)

- discussions with management regarding consideration of known or suspected non-compliances with laws and regulations and fraud and how they assess, identify and respond to fraud risks within the company
- evaluation of the effectiveness of management's controls designed to prevent and detect any irregularities
- testing of significant manual journal entries and instances of management override of controls
- testing of assumptions and judgements made in significant accounting estimates
- whether in addressing the risk of fraud through management override of controls, the appropriateness of journal entries and judgements used in making accounting estimates, are indicative of potential bias and the need to evaluate the rationale of any significant transactions outside the normal course of business.

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 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 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.

Focus on Family Nurturing and Development Centre

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink, appearing to read 'Damien Diamond', with a stylized flourish at the end.

Damien Diamond (Senior Statutory Auditor)
For and on behalf of C D Diamond & Company
Chartered Accountants and Statutory Auditors
46 Hill Street
Belfast
BT1 2LB

Date:15.12.23..

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Statement of financial activities (including summary income and expenditure account) for the period ended 31 March 2023

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|--|------|----------------------------|--------------------------|--------------------|--------------------|
| Incoming resources / income | | | | | |
| Incoming resources from generated funds | | 7,215 | 441,553 | 448,768 | 440,597 |
| Activities for generating funds: | | 40,756 | - | 40,756 | 38,837 |
| Fundraising Income | | <u>8,364</u> | - | <u>8,364</u> | <u>7,231</u> |
| Total incoming resources | 2 | 56,335 | 441,553 | 497,888 | 486,665 |
| Resources expended | | | | | |
| Costs of generating funds | 3 | 62,007 | 264,024 | 326,031 | 359,029 |
| Support Services / Education | 3 | 13,281 | 153,132 | 166,413 | 144,091 |
| Governance costs | 4 | <u>630</u> | <u>4,650</u> | <u>5,280</u> | <u>5,040</u> |
| Total resources expended | | 75,918 | 421,806 | 497,724 | 508,160 |
| Net incoming resources before transfers | | (19,583) | 19,747 | 164 | (21,495) |
| Gross Transfer between funds | | - | - | - | - |
| Net movement in funds | | (19,583) | 19,747 | 164 | (21,495) |
| Total Funds brought forward | | 59,077 | 15,631 | 74,708 | 96,203 |
| Total funds carried forward | | 39,494 | 35,378 | 74,872 | 74,708 |

All incoming resources and resources expended and derived from continuing operations.

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

There is no material difference between the net movement in funds and the funds carried forward for the year and their historical costs equivalents.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Balance Sheet as at 31 March 2023

| | | 2023 | 2022 |
|---|------|----------------|-----------------|
| | Note | £ | £ |
| Fixed assets | | | |
| Tangible assets | | - | - |
| Current assets | | | |
| Debtors | 9 | 16,865 | 63,884 |
| Cash at bank and in hand | | <u>58,112</u> | <u>25,512</u> |
| | | 74,977 | 89,396 |
| Creditors amounts falling due within one year | 10 | <u>(105)</u> | <u>(14,688)</u> |
| Net current assets | | <u>74,872</u> | <u>74,708</u> |
| Total assets less current liabilities | | <u>74,872</u> | <u>74,708</u> |
| Net assets | | <u>74,872</u> | <u>74,708</u> |
| Funds | | | |
| Unrestricted funds | | 39,494 | 59,077 |
| Restricted funds | 11 | <u>35,378</u> | <u>15,631</u> |
| Total funds | | <u>74,872</u> | <u>74,708</u> |

The financial statements on page 10 to 17 were approved by the board of directors on 15/12/23 and were signed on its behalf by:

Director L. Abernethy
L Abernethy

Director A. Murphy
A Murphy

Focus on Family Nurturing and Development Centre

Registered Number: NI615398

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2023

1. Principal accounting policies

General Information and basis of preparation

Focus on Family Nurturing & Development Centre is a charitable company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

Statement of Compliance

The financial statements have been prepared on the going concern basis under the historical cost convention and in accordance with applicable accounting standards, Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities legislation in Northern Ireland, Companies Act 2006 and the UK Generally Accepted Practices as it applies from 1 January 2015.

The principal accounting policies are as set out below.

The charitable company adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the financial statements is included in the notes below.

Cash flow statement

The company qualifies as a small company under the terms of the Companies Act 2006. As a consequence it is exempt from the requirements to publish a cash flow statement.

Tangible fixed assets and depreciation

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight line basis over the expected useful economic lives of the assets concerned.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income / fundraising income

Voluntary income and fundraising income is credited to revenue on a receivable basis.

Grants

Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related assets' useful life.

Incoming resources from charitable activities.

Income is included in the Statement of Financial Activities when received.

Other income

Other income and investment income is included in full in the Statement of Financial Activities when received.

Deferred income

Income from certain events has been deferred as the concerned events will not occur until after the year end.

Accrued income

Income from certain events has been accrued as the concerned events occurred before the year end.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2023 (Continued)

Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Staff costs have been allocated to activities on a basis of time apportionment.

Costs of generating voluntary income

These comprise costs incurred in generating voluntary income on an accruals basis.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2023 (Continued)

Charitable activities

Charitable expenditure comprises 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 supply them. Support costs are allocated to their relevant activity based on the income received.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

Governance

Governance costs include those incurred in the governance of its assets which is associated with constitutional and statutory requirements.

Fund accounting

The charity has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows.

Unrestricted funds

Funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

2. Incoming Resources

| | Unrestricted Funds | Restricted Funds | 2023 | 2022 |
|---------------|-----------------------|---------------------|----------------|----------------|
| | £ | £ | £ | £ |
| Funder income | <u>56,335</u> | <u>441,553</u> | <u>497,888</u> | <u>486,665</u> |
| | 56,335 | 441,553 | 497,888 | 486,665 |

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2023 (Continued)

3. Charitable activities – Support Services / Education Awareness / Research

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|--------------------|----------------------------|--------------------------|--------------------|--------------------|
| Salaries and wages | 48,108 | 235,861 | 283,969 | 285,903 |
| Other costs | <u>27,180</u> | <u>181,295</u> | <u>208,475</u> | <u>217,217</u> |
| | <u>75,288</u> | <u>417,156</u> | <u>492,444</u> | <u>503,120</u> |

4. Governance costs

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|-------------------|----------------------------|--------------------------|--------------------|--------------------|
| Professional fees | <u>630</u> | <u>4,650</u> | <u>5,280</u> | <u>5,040</u> |

5. Net incoming resources for the year

| | 2023 £ | 2022 £ |
|--|--------------|--------------|
| This is stated after charging | | |
| Staff costs (note 7) | 283,969 | 285,903 |
| Fees payable to the company's auditor | <u>5,280</u> | <u>5,040</u> |
| Depreciation of tangible fixed assets – owned assets | - | - |
| Operating lease payments | - | - |

6. Directors' emoluments

None of the directors received any emoluments or any reimbursement of expenses during the year (2022 £nil).

7. Employee information

| | 2023 £ | 2022 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 265,410 | 267,883 |
| Social security costs | 14,090 | 12,694 |
| Pension Costs | <u>4,469</u> | <u>5,326</u> |
| | <u>283,969</u> | <u>285,903</u> |

Number of employees

The average monthly number of persons employed by the charitable company (excluding directors) during the year was 18 (2022 –22)

Employees falling in emolument bands over £60,000 are nil (2022 nil).

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2023 (Continued)

8. Taxation

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

The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

9. Debtors

| | 2023 | 2022 |
|--------------------------------|--------|--------|
| | £ | £ |
| Prepayments and accrued income | 16,865 | 63,884 |

10. Creditors : amounts falling due within one year

| | 2023 | 2022 |
|------------------------------|------|--------|
| | £ | £ |
| Accruals and deferred income | 105 | 14,688 |

11. Restricted funds

| | Balance At 1 April 2022 | Incoming | Movement in funds Outgoing | Balance at 31 March 2023 |
|---|----------------------------|----------------|-------------------------------|--------------------------------|
| | £ | £ | £ | £ |
| Support Services / Education Awareness | | | | |
| SureStart | - | 135,528 | (135,528) | - |
| DfC (Nurturing) | - | 168,896 | (168,896) | - |
| DfC (SDEP) | - | 92,487 | (92,487) | - |
| Community Fund | - | 7,500 | - | 7,500 |
| Community Fund | 6,295 | - | (5,971) | 324 |
| National Lottery Fund | 9,336 | 37,142 | (18,924) | 27,554 |
| | 15,631 | 441,553 | (421,806) | 35,378 |

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2023 (Continued)

SureStart – provision of local childcare services
DfC (Nurturing) – provide integrated nurturing activities
DfC (SDEP) – skills centre based activities and programmes
Community Foundation – Equipment & Resources
National Lottery Fund – Aspire Social Enterprise

12. Liability of members

Focus on Family Nurturing and Development Centre is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of members is limited to an amount not exceeding £1.

13. Ultimate controlling party

There is no ultimate controlling party.

Focus on Family Nurturing & Development Centre

Northern Ireland - Charity number 103600

Annual report

Focus on Family

Annual Report

2021/22

CHAIRPERSON'S REPORT

Welcome to the Annual General Meeting.

Focus On Family has continued to thrive and provide excellent service to the community throughout the pandemic of Covid-19 and the aftermath. The uncertainty for staff, volunteers, service users, parents and children over the last two years has impacted us all. It has been difficult trying to make long term plans not knowing what Government restrictions would be in place and when. Trying to keep people safe while continuing to meet the ever-evolving needs of our area, and the rise of social isolation due to the pandemic hasn't been easy but we have continued to do all we can, getting back to our full service delivery as soon as we could.

Funders have continued to be flexible, adapting to the needs of communities and emerging issues. I want to thank them for this approach, it is vital and allows us to concentrate on delivering for the community.

Our committed staff, volunteers and Board of Directors are to be commended for the work they do. Their energy and passion to deliver for the people in Ballysally is outstanding, I have never seen a more dedicated team. Thank you to every one of you, Focus On Family wouldn't be the success it is without you.

Thank you to the people who visit our centre, who help shape it and support it. To the parents who entrust us with their children, we do not take that responsibility lightly. We are honoured and privileged to be a part of your children's lives and help nurture them.

And to Brendan Patterson, Project Manager, who is the backbone to the whole organisation. I may have the role of Chairperson, but Brendan is the heart of Focus On Family, he is our greatest asset and I value the tremendous work he does.

Please take your time to peruse this full report which will detail the work Focus On Family has been doing since our last AGM and the impact the organisation has had on so many different people from the area through multiple activities and events.

I am proud to have served as Chairperson for such a forward thinking, person focused organisation and I wish Focus On Family all the best for the future.

"We cannot seek achievement for ourselves and forget about progress and prosperity for our community...Our ambitions must be broad enough to include the aspirations and needs of others, for their sakes and for our own." – Cesar Chavez

Leanne Abernethy, Chairperson

PROJECT MANAGER'S REPORT

Having successfully negotiated the many challenges of the last two years, it's great to see our organisation finally returning to our full and varied provision of activities and services. The recent past hasn't been easy for anyone and if we weren't already aware, we, as a team of staff, volunteers, and Directors, were left in no doubt how much of a role we play in the day-to-day supports of local families and children.

It's only when something is gone you truly appreciate what it gave you in the first place and during the time our organisation was restricted due to lockdowns and other measures, we saw the negative impact us not being fully functional had on local people of all ages. There is much to be said about the benefits of people being together and mixing freely and this period has just reaffirmed what a key role Focus on Family plays in providing a safe space and relevant activities that enable the local community to socialise and build relationships.

So, the good news is we have now moved through that phase and are back delivering to pre-2020 levels again. We have a full and varied programme of activities on a weekly basis, and this is supported by our ever-popular childcare services.

We have also added to our team this year with a new Social Enterprise Manager who is busy working to enhance our portfolio with the aim of bringing more sustainable income to our organisation, in addition to offering more local training and employment opportunities.

Hopefully we can now continue to move forward, having come through the strangest and most challenging period in our organisation's history and look to the future with a renewed sense of hope and optimism.

My confidence that the future will be brighter is enhanced every day when I witness first-hand the commitment, skills and passion that is shown by all our volunteers, staff, Directors, and partner organisations – together we can accomplish great things!

Brendan Patterson, Project Manager

Coleraine SureStart Partnership

We have continued our excellent relationship with Coleraine SureStart Partnership, which enables us to provide our 2-Year-Old Programmes, Friday Play Sessions, and Summer Scheme Programmes. This has given vital support to local children and their families and greatly supported early years development and progression across the locality. The entire childcare staff team at Focus on Family & SureStart are gratefully thanked for their tireless work and commitment, especially during the extremely difficult periods of lockdowns and closures.

Volunteer and Employment Placements

We continue to offer a wide range of volunteer and employment placements through Focus on Family and Millburn Community Association. This year we have added to our significant volunteer team with the addition of new reception and administration placements, and they have fitted in seamlessly to support our existing childcare, reception, building management and cleaning roles. Millburn have further supported this with placements for local people in the Calf Lane Kitchen, Millburn Beauty Salon, and the BITES mobile catering van. All our volunteers and placements are warmly thanked for the amazing contribution they make to our organisation and to support the local community daily.

Nurturing Programmes

This year saw a major change with Angela Canning retiring from her post. Angela was the first person in NI to be trained in Family Links and went on to provide over 20 years' support to local families through her work with Focus on Family. Angela has been succeeded by Sarah Casey and is being supported by Lyndsey Johnston. Together, our nurturing staff are continuing to offer group support for parents in the form of the Family Links Nurturing Programme, alongside one-to-one support and delivering children's nurturing programmes with indoor activity combined with regular sessions at The Cornfield Project, where the children gain the added benefits of being outdoors in a safe and secure environment.

Recreational Activity – Various Arts, Crafts & Cookery

We have continued to offer a broad range of recreational programmes – great for getting people of all ages and backgrounds out of the house to socialise and take part in activities that they enjoy. Lockdown really brought home to everyone just how important these sessions are for keeping people connected and energised. We continue to offer mixed arts and crafts, sewing and using sewing machines, costume design, crafting projects, in addition to the ever-popular cookery classes where the group make delicious recipes every week to learn skills and take tasty meals home with them. Special thanks to all our volunteer facilitators who give up their time each week to run the classes and to support others within the community.

Therapy Programmes

Due to being close-contact activity, these programmes suffered more than most during our periods of lockdown. However, as soon as the restrictions allowed us to restart these activities, we were delighted to be able to offer our range of therapeutic group and individual learning programmes. Group activities in Yoga and Pilates were complemented with specialised therapy programmes teaching participants skills in massage, reflexology, and lymphatic drainage, in addition to the ever-popular Reiki and Crystal Healing Therapies. Last year also saw the delivery of a new programme in Healing Energies which proved very popular and is due to be delivered again this incoming year.

Essential Skills

This year we delivered Maths, English and ICT and although we had lower numbers than usual, the commitment and effort shown by the participants was second to none. We had many amazing examples of learners who achieved something remarkable this year – older people with no prior experience of using a computer gaining an accredited ICT qualification; learners in their 50's who had never gained a qualification having left school early and gone through life without any formal qualifications going on to gain an accreditation in Maths & English (with a notable boost in confidence to see their achievements recognised with a formal accredited certificate) and several others who required the relevant qualifications to pursue their chosen career paths. A special word of thanks goes to the Northern Regional College who organised the courses and provided tutors in what was an exceptionally demanding year with college closures, staff shortages and lockdowns all regular occurrences.

The Cornfield Project

This year, The Cornfield has grown from strength to strength as anyone who has visited recently will testify (and if you haven't, where have you been?!). With the ongoing input of The Cornfield Men's Shed (managed by Be Safe Be Well) and the Millburn Armed Forces Veteran's Club, the site has improved massively over the last 18 months. We now have the Men's Shed, Veteran's Caravan, Cornfield Cottage, new polytunnel, new mud kitchen and picnic area, chicken coop, beehives, and wildflower beds, in addition to the outdoor gym, woodland school, outdoor classroom and other features. This year has also seen some amazing seasonal events with the Winter Wonderland followed by the Easter Fun Day and our next planned Cornfield Fest in July 2022. As always, we welcome the input of all groups and individuals so please contact us anytime to get involved.

Women's Group

This year saw the completion of our Women's Group with 8 local women progressing through the course and related activities.

Ballysally Integrated Nurturing Project

We continue to work alongside our key local delivery partners – Ballysally Primary School, Ballysally Presbyterian Church Youth and Community Project & Ballysally Nursery – to provide a collaborative and holistic nurturing support for all local families. It has been great to see relationships continue to grow and flourish, not just amongst the group leaders, but also with those staff delivering services on the ground, and in particular the new staff that have come into the area.

Aspire Social Enterprise Portfolio

Through the Dormant Accounts Fund, we appointed a new Social Enterprise Manager, Colleen Martin, who has been helping to support our existing portfolio of:

- The Little Wonders childcare service at Focus on Family
- Calf Lane Kitchen, Millburn
- Millburn Beauty Salon
- BITES Van and outside catering
- The Cornfield Project

In addition, Colleen, supported by volunteer Erin, has been busy assessing and implementing new social enterprise ventures and is currently engaged in setting up a new after-schools provision at Millburn Primary School, as well as planning further potential childcare, food, and other services. The overall aim of our entire social enterprise portfolio is to generate long-term, sustainable income and opportunities for our organisations and to benefit the local community

Aspire Media Studios

Developing on from the Awards for All Community TV Project, we have now established Aspire Media Studios, operating from the Millburn Community Office. This provides space and equipment for anyone with an interest in developing media-based projects and activities, e.g., TV production, music videos and recording, podcasting, radio, space for band performances and recording, etc.

A fabulous new resource and unique in the community-based approach, we welcome input from anyone who would like to be more involved in the ongoing activities and programmes. Currently, a local group are developing a team to generate content to be shown on a digital channel later this year – watch this space!

Our Funders

Much of the work that we do is only possible due to our funders, and we warmly acknowledge the ongoing support we receive from:

- Dept for Communities – Neighbourhood Renewal
- Causeway Coast & Glens Borough Council
- Coleraine SureStart Partnership
- Lottery – Dormant Accounts Fund & Awards for All
- Community Foundation for Northern Ireland
- Children in Need
- Housing Executive
- Covenant Fund
- Halifax Foundation

Focus on Family also wish to acknowledge the flexibility and support received from all funders during the pandemic which gave us all a lot of much-needed breathing space and security.

Housing Executive

We would also like to express our sincere gratitude to the Housing Executive who continue to make the properties at 11-19 Glenburn Crescent, Coleraine available to us to run our wide and varied services. We are especially thankful to HE for their support with the Girona Project which allowed us to install solar panels and batteries on the building, enabling us to make significant savings on our utility bills.

Focus on Family Nurturing & Development Centre

Northern Ireland - Charity number 103600

Annual return

Registered No. NI615398

**Focus on Family Nurturing and
Development Centre**
(A company limited by guarantee)

**Annual report and financial statements
for the year ended 31st March 2022**

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

(1)

Charity Registration Number NIC 103600
Company Registration Number NI 615398

Directors and advisers

Directors

Leanne Abernethy (Chairperson)
Christine Donaghy (resigned 25 May 2022)
James Butler (resigned 25 May 2022)
Jacqueline Wray
Julie Darragh
Mandy Dickie
Violet Harris
Andiann Murphy
Denise Henry (resigned 25 May 2022)
Gillian Kelly (appointed 19 July 2021)
Robert Campbell (appointed 25 May 2022)
Elizabeth McWilliams (appointed 25 May 2022)

Company Secretary
Jacqueline Wray

Project Manager
Brendan Patterson

Registered office /principal office

Glenburn House
11-19 Glenburn Crescent
Coleraine
Co Londonderry
BT52 2QR

Bankers

Ulster Bank Ltd
Wellington Street
Ballymena
Co Antrim

Independent Auditor

C D Diamond & Co
Chartered Accountants and Registered Auditors
46 Hill Street
Belfast
BT1 2LB

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

(2)

Report of the Directors for the period ended 31 March 2022

The Board of Directors present their annual report and the audited financial statements for the year ended 31 March 2022. The information with respect to directors and advisers set out on page 1 forms part of this report. The Directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements of the charity.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The details of trustees who served throughout the year are included on page 1.

Structure, government and management

Focus on Family Nurturing and Development Centre is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1.

The Articles of Association provide that the numbers of directors shall not be less than six. Each director appointed to the board retires every three years but can offer themselves for re-election. Directors are appointed by nominations from any existing director in addition to general nominations made at each AGM. New directors are briefed by the Project Manager and the Chairperson of the Board on their legal obligations.

The Project Manager carries out the day to day management of the charity and has delegated authority for operational matters including finance and staffing. The directors manage all other business decisions and meet on a monthly basis.

Risk management

The directors have overall responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations; and
- the charity's system of financial control are designed to provide reasonable, but not absolute assurance against material misstatement or loss.

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Objectives and activities/public benefit

- To provide support to a diverse cross section of our local population by developing relationships and engaging people in activities that meet their ongoing changing needs.
- To promote a range of family and community support programmes including child care, nurturing, skills courses, therapies, physical fitness and community events.
- To work extensively with and within local partnerships and collaborations and be the lead agencies in formal and informal ventures, working in joined up service delivery, enhanced collaborative processes and development of new methods of engendering positive change within the local area, including the growth of local social enterprise potential.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Report of the Directors for the period ended 31 March 2022 (continued)

Achievements and performance

Focus on Family has continued to thrive and provide excellent service to the community throughout the pandemic of Covid-19 and the aftermath. The uncertainty for staff, volunteers, service users, parents and children over the last year has impacted us all. It has been difficult trying to make long term plans not knowing what Government restrictions would be in place and when. Trying to keep people safe while continuing to meet the ever-evolving needs of our area, and the rise of social isolation due to the pandemic hasn't been easy but we have continued to do all we can, getting back to our full-service delivery as soon as we could.

Funders have continued to be flexible, adapting to the needs of communities and emerging issues. I want to thank them for this approach, it is vital and allows us to concentrate on delivering for the community.

Our committed staff, volunteers and Board of Directors are to be commended for the work they do. Their energy and passion to deliver for the people in Ballysally and beyond is outstanding - Focus on Family wouldn't be the success it is without them.

Thank you to the people who visit our centre, who help shape it and support it and to the parents who entrust us with their children, we do not take that responsibility lightly. We are honoured and privileged to be a part of your children's lives and help nurture them

Financial Review

The Charity's income increased from £470,303 to £486,665 in 2022. The net outgoing resources for the year amounted to £21,495. The accumulated funds amounted to £74,708 at 31 March 2022. Principal funding comes from grants.

Our Future Plans

- Development of Focus on Family centre and services

Focus on Family has been integral in the development of *Aspire*, an informal collaboration partnership of grass-roots community groups and supportive partners and individuals working together to further support the needs of the local community. This will continue.

The Cornfield Project continues to go from strength to strength and this year, in addition to the Men's Shed on site, we have welcomed the newly-formed Armed Forces Veterans Group who have come on site with their static caravan and new range of site activities.

Alongside our delivery of specific nurturing work, we also facilitate the **Ballysally Integrated Nurturing Project** – working in partnership with Ballysally Primary School, Ballysally Presbyterian Church & Ballysally Nursery School, this award-winning collaboration is a superb example of local joined-up service delivery and continues to play a vital role in nurturing people of all ages within our estate

Childcare provision for 2-4 year olds in partnership with Coleraine SureStart Partnership – stop/start this year but staff always finding ways to support children and families!

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

(4)

Report of the Directors for the period ended 31 March 2022 (continued)

Directors

The trustees who are also directors are listed on page 1.

Equal Opportunities

The charity is committed to ensuring equality of opportunity for its staff and for the organisations with whom it works in partnership.

Statement of directors' responsibilities

The directors are responsible for preparing the Directors' 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 directors to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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 these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SCORP 2019 (FRS 102);
- make judgements and accounting 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 charitable company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and Charities Act (Northern Ireland) 2013. 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.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Report of the Directors for the period ended 31 March 2022 (continued)

Statement of disclosure of information to auditors

So far as each of the directors in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

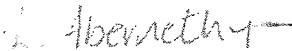
Small companies' exemption

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

Independent auditors

C.D. Diamond & Co have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

On behalf of the Board



L. Abernethy
Director

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee)

We have audited the financial statements of Focus on Family Nurturing and Development Centre for the year ended 31 March 2022 which comprise the Statement of Financial Activities (including the summary income and expenditure account), the balance sheet and the related notes, including 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland."

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 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 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.

Other information

The other information comprises the information included in the trustees 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.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4, 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.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

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:

Based on our understanding of the Charity, we identified the principal risks of non-compliance with laws and regulations and considered the extent to which non-compliance may have a material effect on the financial statements. We evaluated management potential motivations and opportunities for fraudulent manipulation of the financial statements. We concluded the principal risks were related to management override of controls, posting inappropriate journals and management bias in accounting for estimates. Audit procedures performed were:

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)

- discussions with management regarding consideration of known or suspected non-compliances with laws and regulations and fraud and how they assess, identify and respond to fraud risks within the company
- evaluation of the effectiveness of management's controls designed to prevent and detect any irregularities
- testing of significant manual journal entries and instances of management override of controls
- testing of assumptions and judgements made in significant accounting estimates
- whether in addressing the risk of fraud through management override of controls, the appropriateness of journal entries and judgements used in making accounting estimates, are indicative of potential bias and the need to evaluate the rationale of any significant transactions outside the normal course of business.

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 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 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.

Focus on Family Nurturing and Development Centre
(A company limited by guarantee)

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**Independent auditors' report to the directors of Focus on Family
Nurturing and Development Centre (a company limited by guarantee)
(continued)**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Damien Diamond (Senior Statutory Auditor)
For and on behalf of C D Diamond & Company
Chartered Accountants and Statutory Auditors
46 Hill Street
Belfast
BT1 2LB

Date: 20/9/22

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Statement of financial activities (including summary income and expenditure account) for the period ended 31 March 2022

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ | Total 2021 £ |
|--|------|----------------------------|--------------------------|--------------------|--------------------|
| Incoming resources / income | | | | | |
| Incoming resources from generated funds | | 12,256 | 428,341 | 440,597 | 446,132 |
| Activities for generating funds: | | 38,837 | - | 38,837 | 18,288 |
| Fundraising Income | | <u>7,231</u> | - | <u>7,231</u> | <u>5,883</u> |
| Total incoming resources | 2 | 58,324 | 428,341 | 486,665 | 470,303 |
| Resources expended | | | | | |
| Costs of generating funds | 3 | 66,850 | 292,179 | 359,029 | 304,542 |
| Support Services / Education | 3 | 15,653 | 128,438 | 144,091 | 137,341 |
| Governance costs | 4 | <u>1,110</u> | <u>3,930</u> | <u>5,040</u> | <u>4,740</u> |
| Total resources expended | | 83,613 | 424,547 | 508,160 | 446,623 |
| Net incoming resources before transfers | | (25,289) | 3,794 | (21,495) | 23,680 |
| Gross Transfer between funds | | - | - | - | - |
| Net movement in funds | | (25,289) | 3,794 | (21,495) | 23,680 |
| Total Funds brought forward | | 84,366 | 11,837 | 96,203 | 72,523 |
| Total funds carried forward | | 59,077 | 15,631 | 74,708 | 96,203 |

All incoming resources and resources expended and derived from continuing operations.

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

There is no material difference between the net movement in funds and the funds carried forward for the year and their historical costs equivalents.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

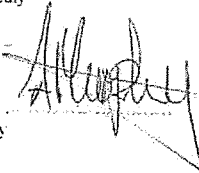
(11)

Balance Sheet as at 31 March 2022

| | Note | 2022 | 2021 |
|---|------|-----------------|---------------|
| | | £ | £ |
| Fixed assets | | | |
| Tangible assets | | - | - |
| Current assets | | | |
| Debtors | 9 | 63,884 | 25,918 |
| Cash at bank and in hand | | <u>23,512</u> | <u>70,668</u> |
| | | 89,396 | 96,586 |
| Creditors amounts falling due within one year | 10 | <u>(14,688)</u> | <u>(383)</u> |
| Net current assets | | <u>74,708</u> | <u>96,203</u> |
| Total assets less current liabilities | | <u>74,708</u> | <u>96,203</u> |
| Net assets | | <u>74,708</u> | <u>96,203</u> |
| Funds | | | |
| Unrestricted funds | | 59,077 | 84,366 |
| Restricted funds | 11 | <u>15,631</u> | <u>11,837</u> |
| Total funds | | <u>74,708</u> | <u>96,203</u> |

The financial statements on page 8 to 15 were approved by the board of directors on 20/9/22 and were signed on its behalf by:

Director 
L. Abernethy

Director 
A. Murphy

Focus on Family Nurturing and Development Centre

Registered Number: NI615398

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2022

1. Principal accounting policies

General Information and basis of preparation

Focus on Family Nurturing & Development Centre is a charitable company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

Statement of Compliance

The financial statements have been prepared on the going concern basis under the historical cost convention and in accordance with applicable accounting standards, Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities legislation in Northern Ireland, Companies Act 2006 and the UK Generally Accepted Practices as it applies from 1 January 2015.

The principal accounting policies are as set out below.

The charitable company adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the financial statements is included in the notes below.

Cash flow statement

The company qualifies as a small company under the terms of the Companies Act 2006. As a consequence it is exempt from the requirements to publish a cash flow statement.

Tangible fixed assets and depreciation

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight line basis over the expected useful economic lives of the assets concerned.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income / fundraising income

Voluntary income and fundraising income is credited to revenue on a receivable basis.

Grants

Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related assets' useful life.

Incoming resources from charitable activities.

Income is included in the Statement of Financial Activities when received.

Other income

Other income and investment income is included in full in the Statement of Financial Activities when received.

Deferred income

Income from certain events has been deferred as the concerned events will not occur until after the year end.

Accrued income

Income from certain events has been accrued as the concerned events occurred before the year end.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2022 (Continued)

Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Staff costs have been allocated to activities on a basis of time apportionment.

Costs of generating voluntary income

These comprise costs incurred in generating voluntary income on an accruals basis.

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2022 (Continued)

Charitable activities

Charitable expenditure comprises 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 supply them. Support costs are allocated to their relevant activity based on the income received.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

Governance

Governance costs include those incurred in the governance of its assets which is associated with constitutional and statutory requirements.

Fund accounting

The charity has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows.

Unrestricted funds

Funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

2. Incoming Resources

| | Unrestricted Funds | Restricted Funds | 2022 | 2021 |
|---------------|-----------------------|---------------------|----------------|----------------|
| | £ | £ | £ | £ |
| Funder income | <u>58,324</u> | <u>428,341</u> | <u>486,665</u> | <u>470,303</u> |
| | 58,324 | 428,341 | 486,665 | 470,303 |

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2022 (Continued)

3. Charitable activities – Support Services / Education Awareness / Research

| | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ | Total 2021 £ |
|--------------------|----------------------------|--------------------------|--------------------|--------------------|
| Salaries and wages | 41,130 | 244,773 | 285,903 | 256,757 |
| Other costs | <u>41,373</u> | <u>175,844</u> | <u>217,217</u> | <u>185,126</u> |
| | <u>82,503</u> | <u>420,617</u> | <u>503,120</u> | <u>441,883</u> |

4. Governance costs

| | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ | Total 2021 £ |
|-------------------|----------------------------|--------------------------|--------------------|--------------------|
| Professional fees | <u>1,110</u> | <u>3,930</u> | <u>5,040</u> | <u>4,740</u> |

5. Net incoming resources for the year

| | 2022 £ | 2021 £ |
|--|--------------|--------------|
| This is stated after charging | | |
| Staff costs (note 7) | 285,903 | 256,757 |
| Fees payable to the company's auditor | <u>5,040</u> | <u>4,470</u> |
| Depreciation of tangible fixed assets – owned assets | - | - |
| Operating lease payments | - | - |

6. Directors' emoluments

None of the directors received any emoluments or any reimbursement of expenses during the year (2021 £nil).

7. Employee information

| | 2022 £ | 2021 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 267,883 | 238,151 |
| Social security costs | 12,694 | 13,681 |
| Pension Costs | <u>5,326</u> | <u>4,925</u> |
| | <u>285,903</u> | <u>256,757</u> |

Number of employees

The average monthly number of persons employed by the charitable company (excluding directors) during the year was 22 (2021 – 15)

Employees falling in emolument bands over £60,000 are nil (2021 nil).

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2022 (Continued)

8. Taxation

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

The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

9. Debtors

| | 2022 | 2021 |
|--------------------------------|--------|--------|
| | £ | £ |
| Prepayments and accrued income | 23,884 | 25,918 |

10. Creditors : amounts falling due within one year

| | 2022 | 2021 |
|------------------------------|--------|------|
| | £ | £ |
| Accruals and deferred income | 14,688 | 383 |

11. Restricted funds

| | Balance At 1 April 2021 | Incoming | Movement in funds Outgoing | Balance at 31 March 2022 |
|--------------------------------|----------------------------|----------------|-------------------------------|--------------------------------|
| | £ | £ | £ | £ |
| Support Services / | | | | |
| Education Awareness | | | | |
| SureStart | - | 131,315 | (131,315) | - |
| DfC (Arts, Culture & Heritage) | 2,351 | 2,621 | (4,971) | - |
| DfC (Nurturing) | - | 145,988 | (145,988) | - |
| DfC (SDEP) | - | 118,211 | (118,211) | - |
| Community Foundation | 9,486 | - | (9,486) | - |
| Community Fund | - | 9,994 | (3,699) | 6,295 |
| National Lottery Fund | - | 20,212 | (10,876) | 9,336 |
| | 11,837 | 428,341 | (424,547) | 15,631 |

Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2022 (Continued)

SureStart – provision of local childcare services
DFC (Nurturing) – provide integrated nurturing activities
DFC (SDEP) – skills centre based activities and programmes
Community Foundation – Equipment & Resources
DFC – Arts, Culture & Heritage Grant
National Lottery Fund – Aspire Social Enterprise

12. Liability of members

Focus on Family Nurturing and Development Centre is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of members is limited to an amount not exceeding £1.

13. Ultimate controlling party

There is no ultimate controlling party.