

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

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Charity Registration Number
Company Registration Number

NIC 103600
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

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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.

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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.

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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.

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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. Abernethy
Director

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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.

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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.

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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

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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.

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Balance Sheet as at 31 March 2024

| | | 2024 | 2023 |
|---|------|---------------|---------------|
| | Note | £ | £ |
| Fixed assets | | | |
| Tangible assets | | - | - |
| Current assets | | | |
| Debtors | 9 | 21,085 | 16,865 |
| Cash at bank and in hand | | 15,128 | 58,112 |
| | | 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 | 26,506 | 35,378 |
| 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

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Registered Number: NI615398

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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.

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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.

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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 | 29,200 | 418,666 | 447,866 | 497,888 |
| | 29,200 | 418,666 | 497,888 | 497,888 |

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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 | 5,430 | <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).

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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

(A company limited by guarantee)

(17)

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.