

Newstart Education Centre

Northern Ireland · Charity number 104558

Details

Status	Received
Registered	2017-10-31
Register	View on the Charity Commission for Northern Ireland register

Contact

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Activities

Purposes: The Charity's objects ("Objects") are specifically restricted to the following: (4.1) To advance education for the public benefit by: (a) The provision of informal and formal education and training in a safe, supportive and holistic learning environment for young people who have disengaged from, or been excluded from, mainstream education; (b) The provision of courses, support and opportunities for adult learners, lone parents, economically inactive and unemployed people. (4.2) To relieve the needs of young people who have disengaged from, or been excluded from, mainstream education and their families by the provision of resources and support services including advocacy and strengthening family initiatives and by any charitable means as the trustees shall consider appropriate.

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

How the charity works: Advice/advocacy/information, Education/training, Youth development

Who the charity helps: Adult training, Parents, Unemployed/low income, Volunteers, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-30	£713,598	£720,129	£-151,914	22

Trustees

Name	Role	Appointed
Frank Maskey		
John Barry		
Louise Brennan		
Mark Copeland		
Ms Anne Mcevoy		

Newstart Education Centre

Northern Ireland - Charity number 104558

Accounts

Newstart Education Centre

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	108	-	108	200
Charitable activities					
Grants Receivable	3	418,817	294,673	713,490	456,949
Total		<u>418,925</u>	<u>294,673</u>	<u>713,598</u>	<u>457,149</u>
EXPENDITURE ON					
Charitable activities					
Direct Charitable Expenditure	4	401,707	313,107	714,814	458,277
Governance		5,315	-	5,315	823
Total		<u>407,022</u>	<u>313,107</u>	<u>720,129</u>	<u>459,100</u>
NET INCOME/(EXPENDITURE)		11,903	(18,434)	(6,531)	(1,951)
RECONCILIATION OF FUNDS					
Total funds brought forward		69,441	24,522	93,963	95,914
TOTAL FUNDS CARRIED FORWARD		<u><u>81,344</u></u>	<u><u>6,088</u></u>	<u><u>87,432</u></u>	<u><u>93,963</u></u>

The notes form part of these financial statements

Newstart Education Centre

Statement of Financial Position
31 March 2025

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	10	4,934	6,168
CURRENT ASSETS			
Cash at bank		234,412	103,653
CREDITORS			
Amounts falling due within one year	11	(151,914)	(15,858)
NET CURRENT ASSETS		<u>82,498</u>	<u>87,795</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>87,432</u>	<u>93,963</u>
NET ASSETS		<u>87,432</u>	<u>93,963</u>
FUNDS	13		
Unrestricted funds		81,344	69,441
Restricted funds		<u>6,088</u>	<u>24,522</u>
TOTAL FUNDS		<u>87,432</u>	<u>93,963</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10 December 2025 and were signed on its behalf by:

Mr J Barry - Trustee



Mr M A Copeland - Trustee



The notes form part of these financial statements

Newstart Education Centre

Statement of Cash Flows
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	130,759	21,970
Net cash provided by operating activities		130,759	21,970
Change in cash and cash equivalents in the reporting period		130,759	21,970
Cash and cash equivalents at the beginning of the reporting period		103,653	81,683
Cash and cash equivalents at the end of the reporting period		234,412	103,653

The notes form part of these financial statements

Newstart Education Centre

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2025

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

	31.3.25 £	31.3.24 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(6,531)	(1,951)
Adjustments for:		
Depreciation charges	1,234	1,542
Decrease in debtors	-	24,500
Increase/(decrease) in creditors	136,056	(2,121)
Net cash provided by operations	<u>130,759</u>	<u>21,970</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	103,653	130,759	234,412
	<u>103,653</u>	<u>130,759</u>	<u>234,412</u>
Total	<u>103,653</u>	<u>130,759</u>	<u>234,412</u>

Newstart Education Centre

Notes to the Financial Statements **for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

1. ACCOUNTING POLICIES

Summary of significant accounting policies

(a) General information and basis of preparation

Newstart Education Centre is constituted as a company limited by guarantee incorporated in Northern Ireland (NI054249). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

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

(b) Funds

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

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

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

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

(c) Income recognition

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

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

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

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

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

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

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

(D) Expenditure recognition

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

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

(e) Support costs allocation

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

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

(f) Tangible fixed assets

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

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

Fixtures and Fittings	- 20% Reducing Balance
Motor Vehicles	- 20% Reducing Balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at settlement value.

(i) Impairment

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

Newstart Education Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

(j) Provisions

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

(k) Leases

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

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

(l) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes. The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

(m) Going concern

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

(n) Judgements estimates

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

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

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on Reducing Balance
Motor vehicles	- 20% on Reducing Balance

Newstart Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation

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

Fund accounting

The company 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:

(i) Restricted funds:

Funds received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the company.

(ii) Unrestricted funds:

Funds which are expendable at the discretion of the directors which have been designated for specific purposes in furtherance of the objects of the charity.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	108	200
	<u> </u>	<u> </u>

Newstart Education Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Grants	Grants Receivable	<u>713,490</u>	<u>456,949</u>

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

	31.3.25	31.3.24
	£	£
Department for Communities	31,521	30,693
Education Authority	409,317	261,360
SEUPB	134,994	-
Belfast City Council	23,792	23,575
Education Authority - Training	-	12,600
Community Foundation Northern Ireland	9,550	38,200
Pathway Fund	9,500	3,600
National Lottery Community Fund	28,906	17,521
Henry Smith	46,000	69,400
LFT	19,910	-
	<u>713,490</u>	<u>456,949</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Direct Charitable Expenditure	714,814	-	714,814
Governance	-	5,315	5,315
	<u>714,814</u>	<u>5,315</u>	<u>720,129</u>

5. SUPPORT COSTS

	Governance costs
	£
Governance	<u>5,315</u>

Newstart Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	1,234	1,542

7. AUDITORS' REMUNERATION

	31.3.25	31.3.24
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	1,500	-
Accountancy Fee	3,420	2,430

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	492,777	317,471
Social security costs	41,351	22,885
Other pension costs	7,869	3,925
	<u>541,997</u>	<u>344,281</u>

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

	31.3.25	31.3.24
Administration	17	13

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

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Programme Managers, and Programme Co-ordinator during the year totalled £167,724. (2024: £146,582)

Newstart Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2024 and 31 March 2025	88,872	17,820	106,692
DEPRECIATION			
At 1 April 2024	82,704	17,820	100,524
Charge for year	1,234	-	1,234
At 31 March 2025	83,938	17,820	101,758
NET BOOK VALUE			
At 31 March 2025	4,934	-	4,934
At 31 March 2024	6,168	-	6,168

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Social security and other taxes	24,361	7,094
Credit Card	995	474
Accrued expenses	17,923	8,290
Deferred government grants	108,635	-
	<u>151,914</u>	<u>15,858</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Fixed assets	-	4,934	4,934	6,168
Current assets	124,623	109,789	234,412	103,653
Current liabilities	(43,279)	(108,635)	(151,914)	(15,858)
	<u>81,344</u>	<u>6,088</u>	<u>87,432</u>	<u>93,963</u>

Newstart Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	43,305	1,674	44,979
Education Authority	26,136	10,229	36,365
	<u>69,441</u>	<u>11,903</u>	<u>81,344</u>
Restricted funds			
Dept of Communities - Capital	7,322	(1,234)	6,088
Henry Smith	17,200	(17,200)	-
	<u>24,522</u>	<u>(18,434)</u>	<u>6,088</u>
TOTAL FUNDS	<u><u>93,963</u></u>	<u><u>(6,531)</u></u>	<u><u>87,432</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108	1,566	1,674
Education Authority	409,317	(399,088)	10,229
Pathways Fund	9,500	(9,500)	-
	<u>418,925</u>	<u>(407,022)</u>	<u>11,903</u>
Restricted funds			
Department for Communities	31,521	(31,521)	-
SEUPB	134,994	(134,994)	-
Belfast City Council	23,792	(23,792)	-
Dept of Communities - Capital	-	(1,234)	(1,234)
Community Foundation Northern Ireland	9,550	(9,550)	-
National Lottery Community Fund	28,906	(28,906)	-
Henry Smith	46,000	(63,200)	(17,200)
LFT	19,910	(19,910)	-
	<u>294,673</u>	<u>(313,107)</u>	<u>(18,434)</u>
TOTAL FUNDS	<u><u>713,598</u></u>	<u><u>(720,129)</u></u>	<u><u>(6,531)</u></u>

Newstart Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	64,962	(21,657)	43,305
Education Authority	22,088	4,048	26,136
	<u>87,050</u>	<u>(17,609)</u>	<u>69,441</u>
Restricted funds			
Dept of Communities - Capital	8,864	(1,542)	7,322
Henry Smith	-	17,200	17,200
	<u>8,864</u>	<u>15,658</u>	<u>24,522</u>
TOTAL FUNDS	<u><u>95,914</u></u>	<u><u>(1,951)</u></u>	<u><u>93,963</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200	(21,857)	(21,657)
Education Authority	261,360	(257,312)	4,048
Pathways Fund	3,600	(3,600)	-
	<u>265,160</u>	<u>(282,769)</u>	<u>(17,609)</u>
Restricted funds			
Department for Communities	30,693	(30,693)	-
Belfast City Council	23,575	(23,575)	-
Dept of Communities - Capital	-	(1,542)	(1,542)
Education Authority - Training	12,600	(12,600)	-
Community Foundation Northern Ireland	38,200	(38,200)	-
National Lottery Community Fund	17,521	(17,521)	-
Henry Smith	69,400	(52,200)	17,200
	<u>191,989</u>	<u>(176,331)</u>	<u>15,658</u>
TOTAL FUNDS	<u><u>457,149</u></u>	<u><u>(459,100)</u></u>	<u><u>(1,951)</u></u>

Newstart Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

15. SHARE CAPITAL

The company is limited by guarantee and has no share capital.

16. WINDING UP

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

17. POST BALANCE SHEET EVENTS

There were no material post balance sheet events.

Newstart Education Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	108	200
Charitable activities		
Grants	713,490	456,949
Total incoming resources	<u>713,598</u>	<u>457,149</u>
EXPENDITURE		
Charitable activities		
Wages	492,777	317,471
Social security	41,351	22,885
Pensions	7,869	3,925
Rent	24,000	24,000
Insurance	6,783	4,487
Light and heat	10,218	8,874
Telephone	9,074	8,270
Postage and stationery	2,264	1,153
Training Courses & Fees	1,494	-
Cleaning	7,038	6,381
Repairs & Refurbishment	12,872	6,480
Programmes and Resources	48,129	9,565
Equipment hire	6,415	2,626
Minibus Expenses	3,662	3,213
Subscriptions	257	479
Office consumables	-	663
Hospitality	1,587	256
Admin and Finance	15,030	14,460
Tutor Costs	9,716	9,000
Exam Fees	13,044	10,625
Depn of fixtures & fittings	1,234	1,542
	<u>714,814</u>	<u>456,355</u>
Support costs		
Governance costs		
Auditors' remuneration	1,500	-
Accountancy Fee	3,420	2,430
Carried forward	4,920	2,430

This page does not form part of the statutory financial statements

Newstart Education Centre

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Governance costs		
Brought forward	4,920	2,430
Bank fees	395	315
	<hr/>	<hr/>
	5,315	2,745
	<hr/>	<hr/>
Total resources expended	720,129	459,100
	<hr/>	<hr/>
Net expenditure	(6,531)	(1,951)
	<hr/> <hr/>	<hr/> <hr/>

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Newstart Education Centre

Northern Ireland - Charity number 104558

Accounts

Newstart Education Centre

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		200	-	200	-
Charitable activities	2				
Grants Receivable		264,960	191,989	456,949	426,856
Total		<u>265,160</u>	<u>191,989</u>	<u>457,149</u>	<u>426,856</u>
EXPENDITURE ON					
Charitable activities	3				
Direct Charitable Expenditure		281,946	176,331	458,277	550,499
Governance		823	-	823	3,716
Total		<u>282,769</u>	<u>176,331</u>	<u>459,100</u>	<u>554,215</u>
NET INCOME/(EXPENDITURE)		(17,609)	15,658	(1,951)	(127,359)
RECONCILIATION OF FUNDS					
Total funds brought forward		87,050	8,864	95,914	223,273
TOTAL FUNDS CARRIED FORWARD		<u><u>69,441</u></u>	<u><u>24,522</u></u>	<u><u>93,963</u></u>	<u><u>95,914</u></u>

The notes form part of these financial statements

Newstart Education Centre

Statement of Financial Position
31 March 2024

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Tangible assets	9	6,168	7,710
CURRENT ASSETS			
Debtors	10	-	24,500
Cash at bank		103,653	81,683
		<u>103,653</u>	<u>106,183</u>
CREDITORS			
Amounts falling due within one year	11	(15,858)	(17,979)
		<u>87,795</u>	<u>88,204</u>
NET CURRENT ASSETS			
		<u>87,795</u>	<u>88,204</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>93,963</u>	<u>95,914</u>
NET ASSETS		<u>93,963</u>	<u>95,914</u>
FUNDS	13		
Unrestricted funds		69,441	87,050
Restricted funds		24,522	8,864
		<u>93,963</u>	<u>95,914</u>
TOTAL FUNDS		<u>93,963</u>	<u>95,914</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Newstart Education Centre

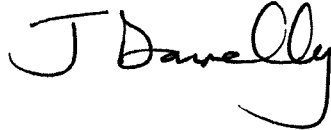
Statement of Financial Position - continued

31 March 2024

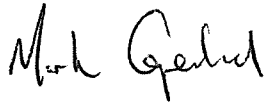
These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2024 and were signed on its behalf by:

Mr J Donnelly - Trustee



Mr M A Copeland - Trustee



The notes form part of these financial statements

Newstart Education Centre

Notes to the Financial Statements **for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

1. ACCOUNTING POLICIES

Summary of significant accounting policies

(a) General information and basis of preparation

Newstart Education Centre is constituted as a company limited by guarantee incorporated in Northern Ireland (NI054249). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

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

(b) Funds

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

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

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

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

(c) Income recognition

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

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

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

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

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

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

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

(D) Expenditure recognition

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

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

(e) Support costs allocation

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

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

(f) Tangible fixed assets

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

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

Fixtures and Fittings	- 20% Reducing Balance
Motor Vehicles	- 20% Reducing Balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at settlement value.

(i) Impairment

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

Newstart Education Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

(j) Provisions

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

(k) Leases

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

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

(l) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes. The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

(m) Going concern

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

(n) Judgements estimates

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

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

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on Reducing Balance
Motor vehicles	- 20% on Reducing Balance

Newstart Education Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation

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

Fund accounting

The company 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:

(i) Restricted funds:

Funds received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the company.

(ii) Unrestricted funds:

Funds which are expendable at the discretion of the directors which have been designated for specific purposes in furtherance of the objects of the charity.

Pension costs and other post-retirement benefits

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

2. INCOME FROM CHARITABLE ACTIVITIES

		31.3.24	31.3.23
	Activity	£	£
Grants	Grants Receivable	456,949	426,856

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

	31.3.24	31.3.23
	£	£
Department for Communities	30,693	35,207
Education Authority	261,360	251,534
Belfast City Council	23,575	3,996
Active Communities	-	850
Peace IV	-	2,345
The Big Lottery Fund	-	35,228
Department for Communities - Additional	-	19,500
Education Authority - Training	12,600	14,250
Community Foundation Northern Ireland	38,200	34,862
Awards for All	-	9,966
Carried forward	366,428	407,738

Newstart Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.3.24	31.3.23
	£	£
Brought forward	366,428	407,738
Pathway Fund	3,600	11,000
NFU Mutual	-	1,200
ASDA	-	918
NI Alternatives	-	6,000
National Lottery Community Fund	17,521	-
Henry Smith	69,400	-
	<u>456,949</u>	<u>426,856</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Direct Charitable Expenditure	456,355	1,922	458,277
Governance	-	823	823
	<u>456,355</u>	<u>2,745</u>	<u>459,100</u>

4. SUPPORT COSTS

	Governance costs £
Direct Charitable Expenditure	1,922
Governance	823
	<u>2,745</u>

5. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>1,542</u>	<u>1,927</u>

Newstart Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6. AUDITORS' REMUNERATION

	31.3.24	31.3.23
	£	£
Accountancy Fee	2,430	3,360
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	317,471	379,295
Social security costs	22,885	27,685
Other pension costs	3,925	6,093
	<u> </u>	<u> </u>
	<u>344,281</u>	<u>413,073</u>

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

	31.3.24	31.3.23
Administration	13	16
	<u> </u>	<u> </u>

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

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Programme Managers, and Programme Co-ordinator during the year totalled £146,582. (2023: £182,121)

Newstart Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2023 and 31 March 2024	88,872	17,820	106,692
DEPRECIATION			
At 1 April 2023	81,162	17,820	98,982
Charge for year	1,542	-	1,542
At 31 March 2024	82,704	17,820	100,524
NET BOOK VALUE			
At 31 March 2024	6,168	-	6,168
At 31 March 2023	7,710	-	7,710

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Department for Communities - Additional Pathways	-	19,500
	-	5,000
	-	24,500

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Social security and other taxes	7,094	5,984
Credit Card	474	538
Accrued expenses	8,290	11,457
	15,858	17,979

Newstart Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Fixed assets	-	6,168	6,168	7,710
Current assets	85,299	18,354	103,653	106,183
Current liabilities	(15,858)	-	(15,858)	(17,979)
	<u>69,441</u>	<u>24,522</u>	<u>93,963</u>	<u>95,914</u>

13. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	64,962	(21,657)	43,305
Education Authority	22,088	4,048	26,136
	<u>87,050</u>	<u>(17,609)</u>	<u>69,441</u>
Restricted funds			
Dept of Communities - Capital	8,864	(1,542)	7,322
Henry Smith	-	17,200	17,200
	<u>8,864</u>	<u>15,658</u>	<u>24,522</u>
TOTAL FUNDS	<u>95,914</u>	<u>(1,951)</u>	<u>93,963</u>

Newstart Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200	(21,857)	(21,657)
Education Authority	261,360	(257,312)	4,048
Pathways Fund	3,600	(3,600)	-
	<u>265,160</u>	<u>(282,769)</u>	<u>(17,609)</u>
Restricted funds			
Department for Communities	30,693	(30,693)	-
Belfast City Council	23,575	(23,575)	-
Dept of Communities - Capital	-	(1,542)	(1,542)
Education Authority - Training	12,600	(12,600)	-
Community Foundation Northern Ireland	38,200	(38,200)	-
National Lottery Community Fund	17,521	(17,521)	-
Henry Smith	69,400	(52,200)	17,200
	<u>191,989</u>	<u>(176,331)</u>	<u>15,658</u>
TOTAL FUNDS	<u>457,149</u>	<u>(459,100)</u>	<u>(1,951)</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	114,150	(49,188)	64,962
Education Authority	63,469	(41,381)	22,088
	<u>177,619</u>	<u>(90,569)</u>	<u>87,050</u>
Restricted funds			
Dept of Communities - Capital	10,791	(1,927)	8,864
Community Foundation Northern Ireland	34,863	(34,863)	-
	<u>45,654</u>	<u>(36,790)</u>	<u>8,864</u>
TOTAL FUNDS	<u>223,273</u>	<u>(127,359)</u>	<u>95,914</u>

Newstart Education Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(49,188)	(49,188)
Education Authority	251,534	(292,915)	(41,381)
NFU Mutual	1,200	(1,200)	-
Pathways Fund	11,000	(11,000)	-
ADDA	918	(918)	-
NI Alternatives	6,000	(6,000)	-
	<u>270,652</u>	<u>(361,221)</u>	<u>(90,569)</u>
Restricted funds			
Department for Communities	35,207	(35,207)	-
Belfast City Council	3,996	(3,996)	-
Active Communities	850	(850)	-
Peace IV	2,345	(2,345)	-
Dept of Communities - Capital	-	(1,927)	(1,927)
The Big Lottery Fund	35,228	(35,228)	-
Department for Communities - Additional	19,500	(19,500)	-
Education Authority - Training	14,250	(14,250)	-
Community Foundation Northern Ireland	34,862	(69,725)	(34,863)
Awards for All	9,966	(9,966)	-
	<u>156,204</u>	<u>(192,994)</u>	<u>(36,790)</u>
TOTAL FUNDS	<u>426,856</u>	<u>(554,215)</u>	<u>(127,359)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Newstart Education Centre

Northern Ireland - Charity number 104558

Annual report

Newstart Education Centre

Report of the Trustees **for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chairperson's Report

A massive congratulations to this year's programme participants. They continue to inspire and energise the work carried out by everyone in Newstart Education Centre, not least the Board of Directors, for whom I write this report on behalf of. Heartfelt congratulations are sent by everyone on the Board to each young person for what they have achieved. Best wishes for their onward journey. It has been a privilege to play a part in their progression, development, and growth.

2023/24 has been another successful and encouraging year. My fellow Directors continue to guide and direct the work with determination, professionalism, and a deep sense of caring. I want to thank them, on behalf of the entire team at Newstart, for their contribution, loyalty, and unyielding support.

Like every other year, 2023/24 highlighted the success of the entire staff team, led by our Centre Director, Mary Clarke. The team combines an excellent mix of education, youth, community, and social work specialisms, providing a strong platform for the bespoke, wraparound service each young person receives. Well done to Mary and the team and keep up the brilliant work folks!

Newstart work would not happen without consistent investment from funders. Thank you to all those agencies who support our work and who, like us, are compelled to ensure young people, regardless of background or experience, reach their full potential. A massive thank you to all our statutory and community partners. To say the impact of the work would not be the same without your collaboration would be an understatement.

Director's Report

I want to start my report by acknowledging the hard work and dedication of all the young people who we had the privilege of working alongside this year. Whatever setbacks or challenges they faced, their ability to forge forward and succeed has been an inspiration to not just me, but the entire team at NEC. Thank you for your belief in us and, importantly, your trust in us to help guide and challenge you to aim high and claim your success. You are a credit to yourselves, your parents, and carers and to the community.

I have the privilege of working with an excellent Board of Directors who continue to support me and the staff team to build and develop our work. I want to thank them for being selfless, dedicated and committed to what we do. I would like to give a special word of thanks to Jim Donnelly, our chairperson, whose continued support, and guidance are valued immensely.

The work we do and the way we carry it out, would not be possible without our team of staff. Their commitment to young people is clear in how they carry out their work and conduct themselves. Thanks to all of you for the contribution you make in raising the bar for young people and for our organisation.

Newstart Education Centre

Report of the Trustees
for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims
Report of the Trustees

For the Year Ended 31st March 2024

As a community organisation we would not enjoy our success without the support of a wide range of statutory and voluntary organisations, without which our holistic approach to the progression of young people could not be achieved. As mentioned previously, a huge thank you to all our funders for keeping faith with us and our work. We look forward to your continued support for our future work.

Objectives and Activities

The Charity's objects ("Objects") are specifically restricted to the following:

To advance education for the public benefit by:

- (a) The provision of informal and formal education and training in a safe, supportive, and holistic learning environment for young people who have disengaged, or been excluded from, mainstream education.
- (b) the provision of courses, support, and opportunities for adult learners, lone parents, economically inactive and unemployed people.

To relieve the needs of young people who have disengaged, or been excluded from, mainstream education and their families by the provision of resources and support services including advocacy and strengthening family initiatives and by any charitable means as the trustees consider appropriate.

Newstart Education Centre

Report of the Trustees for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Public benefit

The purposes of the organisation are to advance education for young people and adults, to promote benefits for young people in the Lower Falls area of West Belfast (herein called 'the area of benefit') and to educate and assist young people, so they grow to full maturity as individuals and members of society and their conditions of life may be improved. The direct benefit which flows from this purpose include:

1. The development, education, and inclusion of marginalised, at risk, young people.
2. Offering young people who have disengaged or been excluded from mainstream education an alternative setting in which to realise their learning potential with additional support mechanisms in place. NEC works collaboratively with community organisations, statutory, social work, and educational welfare agencies.

Our second purpose focuses on reducing any barriers young people experience in reaching their full potential. NEC achieves this through providing wraparound, holistic supports to young people, their parents, carers, and families. We operate a parent's group and provide training and volunteer opportunities for parents, carers, and families to support the positive development of their relationship with the young person.

We proactively work with the young person to address any issues they may be contributing to in the home and/or community including substance misuse and/or aggression. Benefits include:

1. Strengthening families and providing young people with a positive support structure in the home to positively reinforce the development work we provide in collaboration with each young person within our centre.
2. A more developed and cohesive network of service providers offering support, guidance and engagement for young people and their families.
3. Advancing the education of adult learners, lone parents, economically inactive and unemployed people through the provision of courses, support, and opportunities.

This is evidenced through the accredited achievements of young people and our partnership working arrangements with statutory referral agencies such as schools, Education Welfare, and the local Education Authority Options Panel. It is further evidenced by NEC's vast experience and success in re-engaging at risk young people, as well as the ongoing participation of parents in the activities outlined earlier, and as part of our yearly project evaluation and consultation processes.

We work in collaboration with a wide range of community, voluntary, statutory agencies, and schools. These agencies refer young people to us and in turn we signpost young people to other supports and specialisms offered by these agencies when the need them. We engage in collaborative, joint project working with other alternative education providers, youth-based organisations, and local schools to build resilience in young people through adventure learning. As a result, we bring innovative methods from community level into mainstream service provision.

Adult learners benefit from a unique comprehensive range of programmes incorporating personal and professional development, vocational enhancement, academic accreditation, developed over a period of 20 years by NEC as a response to the ongoing, specific education and training needs of local communities. Our programmes are designed to underpin each participant's capacity to gain and sustain meaningful employment by equipping them with transferable skills. Our work helps break the cycle of systemic poverty, disadvantage, unemployment, and economic inactivity, directly felt by most of our participants and their families.

Newstart Education Centre

Report of the Trustees **for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

Year on year, our work enables an increase in volunteering across the local community. We support young people, adults, parents, and carers to develop their skills and motivation to contribute to local community development and regeneration efforts.

Importantly, all our work is underpinned by the principle of causing 'no harm', flowing directly from our main charitable core purpose, aims and objectives

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Overview of the accounting year

This year, the organisation has worked on numerous projects:

1. Day School -40 young people attaining qualifications from entry level up to and including GCSE, through a 5-day per week timetabled programme. 6 young people were supported in additional work to achieve GCSEs in twilight and evening class provision.
2. Healthy Living - over 100 beneficiaries from across the city of Belfast receiving family and healthy living supports to improve their lives.
3. NEC provided a range of placement opportunities for students undertaking Degree programmes in Community Youth work.

FINANCIAL REVIEW

Review of the year

The company had net outgoing resources for the year of £1,951 (2023: net outgoing resources of £127,359), which reflected the completion of a number of projects during the year. Unrestricted funds decreased by £17,609, while restricted funds increased by £15,658. The total fund balance at 31 March 2024 was £93,963. (2023 £95,914)

Reserves policy

The organisation's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The organisation has developed a plan to establish and maintain this agreed level for free reserves. The organisation will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

In reference to our reserves policy, it is good practice to have 6 months running costs and salary contingency plans along with redundancies.

Newstart Education Centre

Report of the Trustees **for the Year Ended 31 March 2024**

FUTURE PLANS

A forecast for the year ahead:

EOTAS provision - this coming year we will continue to provide places to the Education Authority Northern Ireland for young people outside of mainstream education provision.

We will continue to deliver Healthy Living and Family Support to beneficiaries across Belfast through our Department for Communities Programme.

Secure Peace Plus funding to work collaboratively with a range of youth work partners to deliver an intensive cross community, cross border programme.

Secure funding to extend our programmes to include the provision of early intervention / prevention focussed activities for younger age groups.

Continue to review and develop our policy and procedural framework ensuring board and staff undertake relevant training.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Governance of the Organisation

During the period under review the directors met monthly. Trustees/directors are appointed by nominations made in writing by any existing director. At the General Meeting nominated directors are appointed by election.

Risk management

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

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

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

Newstart Education Centre

Report of the Trustees
for the Year Ended 31 March 2024

TAX STATUS

The company is recognised by HMRC as a registered charity. The company is entitled to charity tax exemption.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

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

Approved by order of the board of trustees on 27 November 2024 and signed on its behalf by:



Miss M Nolan - Secretary

Newstart Education Centre

Northern Ireland - Charity number 104558

Annual return

**Independent Examiner's Report to the Trustees of
Newstart Education Centre**

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages ten to twenty four.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Billy Drake
The Institute of Chartered Accountants in Ireland

Lynn, Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira

**Independent Examiner's Report to the Trustees of
Newstart Education Centre**

Co. Armagh
BT67 0LE

27 November 2024

Newstart Education Centre

Northern Ireland - Charity number 104558

Accounts

Newstart Education Centre

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Grants Receivable	3	270,652	156,204	426,856	533,539
Other Income		-	-	-	3,385
Other trading activities	2	-	-	-	19,476
Total		<u>270,652</u>	<u>156,204</u>	<u>426,856</u>	<u>556,400</u>
EXPENDITURE ON					
Charitable activities					
Direct Charitable Expenditure	4	357,505	192,994	550,499	513,187
Governance		3,716	-	3,716	3,768
Total		<u>361,221</u>	<u>192,994</u>	<u>554,215</u>	<u>516,955</u>
NET INCOME/(EXPENDITURE)		(90,569)	(36,790)	(127,359)	39,445
RECONCILIATION OF FUNDS					
Total funds brought forward		177,619	45,654	223,273	183,828
TOTAL FUNDS CARRIED FORWARD		<u>87,050</u>	<u>8,864</u>	<u>95,914</u>	<u>223,273</u>

The notes form part of these financial statements

Newstart Education Centre

Statement of Financial Position

31 March 2023

	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Tangible assets	10	7,710	9,637
CURRENT ASSETS			
Debtors	11	24,500	132,279
Cash at bank		81,683	87,525
		<u>106,183</u>	<u>219,804</u>
CREDITORS			
Amounts falling due within one year	12	(17,979)	(6,168)
		<u>88,204</u>	<u>213,636</u>
NET CURRENT ASSETS			
		<u>95,914</u>	<u>223,273</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>95,914</u>	<u>223,273</u>
NET ASSETS			
		<u>95,914</u>	<u>223,273</u>
FUNDS	14		
Unrestricted funds		87,050	177,619
Restricted funds		8,864	45,654
TOTAL FUNDS		<u>95,914</u>	<u>223,273</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

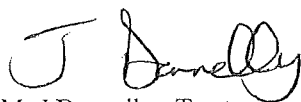
Newstart Education Centre

Statement of Financial Position - continued

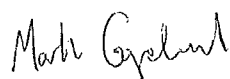
31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 December 2023 and were signed on its behalf by:



Mr J Donnelly - Trustee



Mr M A Copeland - Trustee

The notes form part of these financial statements

Newstart Education Centre

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

1. ACCOUNTING POLICIES - continued

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation

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

Fund accounting

The company 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:

(i) Restricted funds:

Funds received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the company.

(ii) Unrestricted funds:

Funds which are expendable at the discretion of the directors which have been designated for specific purposes in furtherance of the objects of the charity.

Pension costs and other post-retirement benefits

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

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
HMRC - CJRS	-	19,476
	<u> </u>	<u> </u>

Newstart Education Centre

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

3. INCOME FROM CHARITABLE ACTIVITIES

		31.3.23	31.3.22
	Activity	£	£
Grants	Grants Receivable	426,856	533,539
Other Income	Other Income	-	3,385
		<u>426,856</u>	<u>536,924</u>

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

		31.3.23	31.3.22
		£	£
Department for Communities		35,207	31,270
Education Authority		251,534	291,250
BCC		3,996	-
Active Communities		850	1,295
Peace IV		2,345	116,428
The Big Lottery Fund		35,228	-
Department for Communities - Additional		19,500	45,000
Education Authority - Training		14,250	13,433
Community Foundation Northern Ireland		34,862	34,863
Awards for All		9,966	-
Pathway Fund		11,000	-
NFU Mutual		1,200	-
ASDA		918	-
NI Alternatives		6,000	-
		<u>426,856</u>	<u>533,539</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Direct Charitable Expenditure	550,499	-	550,499
Governance	-	3,716	3,716
	<u>550,499</u>	<u>3,716</u>	<u>554,215</u>

Newstart Education Centre

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

5. SUPPORT COSTS

		Governance costs £ <u>3,716</u>
Governance		

6. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	<u>1,927</u>	<u>2,409</u>

7. AUDITORS' REMUNERATION

	31.3.23	31.3.22
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	1,464	1,554
Accountancy Fee	<u>1,896</u>	<u>1,896</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	379,295	352,706
Social security costs	27,685	25,743
Other pension costs	6,093	5,633
	<u>413,073</u>	<u>384,082</u>

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

	31.3.23	31.3.22
Administration	<u>16</u>	<u>16</u>

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

Newstart Education Centre

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

9. STAFF COSTS - continued

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer; Programme Managers, and Programme Co-ordinator during the year totalled £182,121. (2022: £171,500)

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2022 and 31 March 2023	88,872	17,820	106,692
DEPRECIATION			
At 1 April 2022	79,235	17,820	97,055
Charge for year	1,927	-	1,927
At 31 March 2023	81,162	17,820	98,982
NET BOOK VALUE			
At 31 March 2023	7,710	-	7,710
At 31 March 2022	9,637	-	9,637

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Peace IV	-	84,029
Education Authority	-	3,250
Department for Communities - Additional	19,500	45,000
Pathways	5,000	-
	<u>24,500</u>	<u>132,279</u>

Newstart Education Centre

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Social security and other taxes	5,984	-
Credit Card	538	361
Accrued expenses	11,457	5,807
	<u>17,979</u>	<u>6,168</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Fixed assets	-	7,710	7,710	9,637
Current assets	105,029	1,154	106,183	219,804
Current liabilities	(17,979)	-	(17,979)	(6,168)
	<u>87,050</u>	<u>8,864</u>	<u>95,914</u>	<u>223,273</u>

14. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	114,150	(49,188)	64,962
Education Authority	63,469	(41,381)	22,088
	<u>177,619</u>	<u>(90,569)</u>	<u>87,050</u>
Restricted funds			
Dept of Communities - Capital	10,791	(1,927)	8,864
Community Foundation Northern Ireland	34,863	(34,863)	-
	<u>45,654</u>	<u>(36,790)</u>	<u>8,864</u>
TOTAL FUNDS	<u>223,273</u>	<u>(127,359)</u>	<u>95,914</u>

Newstart Education Centre

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

14. **MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(49,188)	(49,188)
Education Authority	251,534	(292,915)	(41,381)
NFU Mutual	1,200	(1,200)	-
Pathways Fund	11,000	(11,000)	-
ADDA	918	(918)	-
NI Alternatives	6,000	(6,000)	-
	<u>270,652</u>	<u>(361,221)</u>	<u>(90,569)</u>
Restricted funds			
Department for Communities	35,207	(35,207)	-
BCC	3,996	(3,996)	-
Active Communities	850	(850)	-
Peace IV	2,345	(2,345)	-
Dept of Communities - Capital	-	(1,927)	(1,927)
The Big Lottery Fund	35,228	(35,228)	-
Department for Communities - Additional	19,500	(19,500)	-
Education Authority - Training	14,250	(14,250)	-
Community Foundation Northern Ireland	34,862	(69,725)	(34,863)
Awards for All	9,966	(9,966)	-
	<u>156,204</u>	<u>(192,994)</u>	<u>(36,790)</u>
TOTAL FUNDS	<u>426,856</u>	<u>(554,215)</u>	<u>(127,359)</u>

Newstart Education Centre

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

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	145,628	(31,478)	114,150
Education Authority	-	63,469	63,469
	<u>145,628</u>	<u>31,991</u>	<u>177,619</u>
Restricted funds			
Peace IV	25,000	(25,000)	-
Dept of Communities - Capital	13,200	(2,409)	10,791
Community Foundation Northern Ireland	-	34,863	34,863
	<u>38,200</u>	<u>7,454</u>	<u>45,654</u>
TOTAL FUNDS	<u><u>183,828</u></u>	<u><u>39,445</u></u>	<u><u>223,273</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,861	(54,339)	(31,478)
Education Authority	291,250	(227,781)	63,469
	<u>314,111</u>	<u>(282,120)</u>	<u>31,991</u>
Restricted funds			
Department for Communities	31,270	(31,270)	-
Active Communities	1,295	(1,295)	-
Peace IV	116,428	(141,428)	(25,000)
Dept of Communities - Capital	-	(2,409)	(2,409)
Department for Communities - Additional	45,000	(45,000)	-
Education Authority - Training	13,433	(13,433)	-
Community Foundation Northern Ireland	34,863	-	34,863
	<u>242,289</u>	<u>(234,835)</u>	<u>7,454</u>
TOTAL FUNDS	<u><u>556,400</u></u>	<u><u>(516,955)</u></u>	<u><u>39,445</u></u>

Newstart Education Centre

Northern Ireland - Charity number 104558

Annual report

Newstart Education Centre

Report of the Trustees for the Year Ended 31 March 2023

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

Chairperson's Report

A massive congratulations to this year's programme participants. They continue to inspire and energise the work carried out by everyone in Newstart Education Centre, not least the Board of Directors, for whom I write this report on behalf of. Heartfelt congratulations are sent by everyone on the Board to each young person for what they have achieved. Best wishes for their onward journey. It has been a privilege to play a part in their progression, development, and growth.

2023 has been another successful and encouraging year. My fellow Directors continue to guide and direct the work with determination, professionalism, and a deep sense of caring. I want to thank them, on behalf of the entire team at Newstart, for their contribution, loyalty, and unyielding support.

Like every other year, 2023 highlighted the success of the entire staff team, led by our Centre Director, Mary Clarke. The team combines an excellent mix of education, youth, community, and social work specialisms, providing a strong platform for the bespoke, wraparound service each young person receives. Well done to Mary and the team and keep up the brilliant work folks!

Newstart work would not happen without consistent investment from funders. Thank you to all those agencies who support our work and who, like us, are compelled to ensure young people, regardless of background or experience, reach their full potential. A massive thank you to all our statutory and community partners. To say the impact of the work would not be the same without your collaboration would be an understatement.

Director's Report

I want to start my report by acknowledging the hard work and dedication of all the young people who we had the privilege of working alongside this year. Whatever setbacks or challenges they faced, their ability to forge forward and succeed has been an inspiration to not just me, but the entire team at NEC. Thank you for your belief in us and, importantly, your trust in us to help guide and challenge you to aim high and claim your success. You are a credit to yourselves, your parents, and carers and to the community.

I have the privilege of working with an excellent Board of Directors who continue to support me and the staff team to build and develop our work. I want to thank them for being selfless, dedicated and committed to what we do. I would like to give a special word of thanks to Jim Donnelly, our chairperson, whose continued support, and guidance are valued immensely.

The work we do and the way we carry it out, would not be possible without our team of staff. Their commitment to young people is clear in how they carry out their work and conduct themselves. Thanks to all of you for the contribution you make in raising the bar for young people and for our organisation.

For the Year Ended 31st March 2023

Newstart Education Centre

Report of the Trustees for the Year Ended 31 March 2023

As a community organisation we would not enjoy our success without the support of a wide range of statutory and voluntary organisations, without which our holistic approach to the progression of young people could not be achieved. As mentioned previously, a huge thank you to all our funders for keeping faith with us and our work. We look forward to your continued support for our future work.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Objectives and Activities

The Charity's objects ("Objects") are specifically restricted to the following:

To advance education for the public benefit by:

(a) The provision of informal and formal education and training in a safe, supportive, and holistic learning environment for young people who have disengaged, or been excluded from, mainstream education.

(b) the provision of courses, support, and opportunities for adult learners, lone parents, economically inactive and unemployed people.

To relieve the needs of young people who have disengaged, or been excluded from, mainstream education and their families by the provision of resources and support services including advocacy and strengthening family initiatives and by any charitable means as the trustees consider appropriate.

Newstart Education Centre

Report of the Trustees for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Public benefit

The purposes of the organisation are to advance education for young people and adults, to promote benefits for young people in the Lower Falls area of West Belfast (herein called 'the area of benefit') and to educate and assist young people, so they grow to full maturity as individuals and members of society and their conditions of life may be improved. The direct benefit which flows from this purpose include:

1. The development, education, and inclusion of marginalised, at risk, young people.
2. Offering young people who have disengaged or been excluded from mainstream education an alternative setting in which to realise their learning potential with additional support mechanisms in place. NEC works collaboratively with community organisations, statutory, social work, and educational welfare agencies.

Our second purpose focuses on reducing any barriers young people experience in reaching their full potential. NEC achieves this through providing wraparound, holistic supports to young people, their parents, carers, and families. We operate a parent's group and provide training and volunteer opportunities for parents, carers, and families to support the positive development of their relationship with the young person.

We proactively work with the young person to address any issues they may be contributing to in the home and/or community including substance misuse and/or aggression. Benefits include:

1. Strengthening families and providing young people with a positive support structure in the home to positively reinforce the development work we provide in collaboration with each young person within our centre.
2. A more developed and cohesive network of service providers offering support, guidance and engagement for young people and their families.
3. Advancing the education of adult learners, lone parents, economically inactive and unemployed people through the provision of courses, support, and opportunities.

This is evidenced through the accredited achievements of young people and our partnership working arrangements with statutory referral agencies such as schools, Education Welfare, and the local Education Authority Options Panel. It is further evidenced by NEC's vast experience and success in re-engaging at risk young people, as well as the ongoing participation of parents in the activities outlined earlier, and as part of our yearly project evaluation and consultation processes.

We work in collaboration with a wide range of community, voluntary, statutory agencies, and schools. These agencies refer young people to us and in turn we signpost young people to other supports and specialisms offered by these agencies when the need them. We engage in collaborative, joint project working with other alternative education providers, youth-based organisations, and local schools to build resilience in young people through adventure learning. As a result, we bring innovative methods from community level into mainstream service provision.

Adult learners benefit from a unique comprehensive range of programmes incorporating personal and professional development, vocational enhancement, academic accreditation, developed over a period of 20 years by NEC as a response to the ongoing, specific education and training needs of local communities. Our programmes are designed to underpin each participant's capacity to gain and sustain meaningful employment by equipping them with transferable skills. Our work helps break the cycle of systemic poverty, disadvantage, unemployment, and economic inactivity, directly felt by most of our participants and their families.

Newstart Education Centre

Report of the Trustees for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Year on year, our work enables an increase in volunteering across the local community. We support young people, adults, parents, and carers to develop their skills and motivation to contribute to local community development and regeneration efforts.

Importantly, all our work is underpinned by the principle of causing 'no harm', flowing directly from our main charitable core purpose, aims and objectives

Overview of the accounting year

This year, the organisation has worked on numerous projects:

1. Day School -28 young people attaining qualifications from entry level up to and including GCSE, through a 5-day per week timetabled programme. 13 young people were supported in additional work to achieve GCSEs in twilight and evening class provision.
2. WHAM (Wellbeing, Health, Adventure and Mentoring - 75 vulnerable and at-risk young people supported to strengthen their emotional wellbeing through adventure learning and intensive mentoring.
3. High 5 - we provided over 600 hours of intensive support to vulnerable and at-risk young people.
4. Healthy Living - over 100 beneficiaries from across the city of Belfast receiving family and healthy living supports to improve their lives.
5. NEC provided a range of placement opportunities for students undertaking Degree programmes in Community Youth work.
6. Healthy Living supports to over 100 people across Belfast.
7. Employability skills development programme to over 50 young people from across Belfast.

FINANCIAL REVIEW

Review of the year

The company had net outgoing resources for the year of £127,359 (2022: net incoming resources of £39,445), which reflected the completion of a number of projects during the year. Unrestricted funds decreased by £90,569, while restricted funds decreased by £36,790. The total fund balance at 31 March 2023 was £95,914. (2022 £223,273)

Reserves policy

The organisation's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The organisation has developed a plan to establish and maintain this agreed level for free reserves. The organisation will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

In reference to our reserves policy, it is good practice to have 6 months running costs and salary contingency plans along with redundancies.

Newstart Education Centre

Report of the Trustees for the Year Ended 31 March 2023

FUTURE PLANS

A forecast for the year ahead:

EOTAS provision - this coming year we will continue to provide places to the Education Authority Northern Ireland for young people outside of mainstream education provision.

Belfast City Council - provide intensive support to young people in the day school through the continuation of our High 5 programme. We will continue to deliver healthy living and family supports to 100+ beneficiaries from across Belfast.

Continue to deliver our WHAM programme to vulnerable and at-risk young people facing emotional wellbeing challenges.

Secure Peace Plus funding to work collaboratively with a range of youth work partners to deliver an intensive cross community, cross border programme.

Secure funding to extend our programmes to include the provision of early intervention / prevention focussed activities for younger age groups

Continue to review and develop our policy and procedural framework ensuring board and staff undertake relevant training.

Refurbish part of our second-floor space into a multi-use workshop space to provide a programme of skills development such as joinery, horticulture, and DIY.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Governance of the Organisation

During the period under review the directors met monthly. Trustees/directors are appointed by nominations made in writing by any existing director. At the General Meeting nominated directors are appointed by election.

Newstart Education Centre

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

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

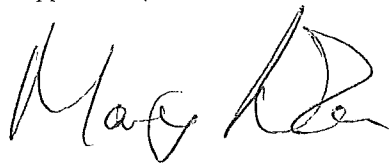
The Board, management and staff are fully aware that the nature of the work in which Newstart Education Centre is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Newstart Education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

TAX STATUS

The company is recognised by HMRC as a registered charity. The company is entitled to charity tax exemption.

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

Approved by order of the board of trustees on 1 December 2023 and signed on its behalf by:



Miss M Nolan - Secretary

Newstart Education Centre

Northern Ireland - Charity number 104558

Annual return

**Independent Examiner's Report to the Trustees of
Newstart Education Centre**

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages ten to twenty four.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.


My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Billy Drake
The Institute of Chartered Accountants in Ireland

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Chartered Accountants
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