Home-Start Causeway

Northern Ireland · Charity number 105853

Details

Status	Received
Company number	55095
Registered	2016-10-25
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Home-Start Causeway Ground Floor Unit 1&2 Old Distillery Court Long Commons Coleraine Bt52 1lh BT52 1LH
Phone	07768192874
Email	info@homestartcauseway.co.uk
Website	www.homestartcauseway.co.uk

Activities

Purposes: a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children; b) to prevent cruelty to or maltreatment of children; c) to relieve sickness, poverty and need amongst children and parents of children; d) to promote the education of the public in better standards of child care; principally but not exclusively within the area of Causeway Coast & Glens and its environs.

What the charity does: The prevention or relief of poverty,The advancement of education,The advancement of education,The advancement of health or the saving of lives,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,Community development,Disability,Education/training,Medical/health/sickness,Playgroup/after schools,Relief of poverty,Research/evaluation,Volunteer development,Welfare/benevolent

Who the charity helps: Carers,Learning disabilities,Mental health,Parents,Physical disabilities,Preschool (0-5 year olds),Sensory disabilities,Unemployed/low income,Voluntary and community sector,Volunteers

Downloaded from opencharities.uk/ni/105853

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£150,774	£132,355	£0	3

Trustees

Name	Role	Appointed
Catriona O'meara		
Kerry Epp		
Mr Graham Samuel Maze		
Mrs Evelyn Scott		
Sandra Hodgett		

Downloaded from opencharities.uk/ni/105853

Home-Start Causeway

Northern Ireland - Charity number 105853

Accounts

COMPANY REGISTRATION NUMBER: NI055095 CHARITY REGISTRATION NUMBER: 105853

Home-Start Causeway

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

Home-Start Causeway

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	18

Home-Start Causeway

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Home-Start Causeway
Charity registration number	105853
Company registration number	NI055095
Principal office and registered office	Ground Floor Unit 1&2 Old Distillery Court Coleraine BT52 1LH Co Derry

The trustees

Sandra Hodgett	(Appointed 28 August 2024)
Catriona O'Meara	(Appointed 15 August 2024)
Anthony McGarvey	
Maureen McCaughan	(Resigned 7 May 2024)
Kathleen Millar	
Kerry EPP	(Appointed 7 May 2024)
Graham Maze	(Appointed 7 May 2024)
Tara McCaughan	(Served from 7 May 2024 to 11 November 2024)

Company secretary	Pamela Patterson
Independent examiner	PFS Accountants and auditors Ltd 122 Main Street Dungiven Co Derry BT47 4LG

Objectives and activities

Objects and aims

The objects of the charity are:

a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
b) to prevent cruelty to or maltreatment of children;
c) to relieve sickness, poverty and need amongst children and parents of children;
d) to promote the education of the public in better standards of child care; princially but not exclusively within the area of Causeway Coast & Glens and its environs.

Home-Start Causeway

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

Objectives, strategies and activities

The charity provides a wide range of support for families experiencing difficulties or suffering stress and who have at least one child under the age of five. Home-Start volunteers help families facing isolation, the effects of post-natal illness, disability or mental health issues, bereavement, multiple births, poverty or financial difficulties, or a whole range of other challenges.
After meeting with the family to discuss their specific needs, Home-Start will match the family to a volunteer. The help we give each family depends entirely on their circumstances, requirements and what they want help with. Support will be given through core home visiting, family group activities, outings and training·5p.portunities.

Public benefit

The direct benefits that flow from the charity's activities include:

- improved health outcomes and improved uptake of health appointments.
- happier safer children and happier safer homes, resulting in fewer children suffering crnelty or maltreatment.
- parents and children feel less marginalised. Families make better use of local services and are less isolated and have wider horizons. Families are better able to cope with their needs.
- families develop improved coping strategies and parents become more confident through increased education in childcare standards.

Structure, governance and management

Major risks and management of those risks

Rising inflation and cost of living
Whilst rising inflation and energy bills have had some impact on Home-Start Causeway it would be remiss not to consider the potential impact this may have over the next year. Funders have reached out to organisations to see how best they can support organisations with rising costs with uplifts, and we have availed ourselves of this assistance. We have also been more flexible with budgets to help address increased costs. We will continue to monitor the impact of rising costs on our service. We foresee increased financial difficulties within the families we support as they struggle with rising food and energy costs. We will do what we can to support families through the service we provide and also signpost to appropriate services.

Volunteers
As the increases in the cost of living continue to impact the families for whom we provide services, so we are also seeing its impact on our volunteers. Many are finding the amount of free time they have previously been able to give to Home-Start is now being curtailed by family and financial pressures. This has resulted in a reduction of the overall volunteer hours available. We have spoken to other charities in the Causeway Coast & Glens council area, and they are experiencing similar pressures.

We have therefore launched a concerted campaign to increase the visibility of Home-Start and our activities to the wider community and to actively recruit and train new volunteers to ensure we continue to maintain the high quality of service provision we currently provide.

Financial Instruments

Objectives and policies
The charity's activities expose it to several financial risks, including credit, cash flow, and liquidity risks.

Cash flow risk
The charity's activities expose it primarily to the financial risks of changes in Government funding and third-party support of the charity.

Credit risk
The charity's principal financial assets are bank balances and cash, trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairments is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

Liquidity risk
In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses cash reserves.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 25 September 2025 and signed on behalf of the board of trustees by:

Anthony McGarvey
Director

Graham Maze
Director

I report to the trustees on my examination of the financial statements of Home-Start Causeway ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

PFS Accountants and Auditors Ltd
Independent Examiner

122 Main Street
Dungiven
Co Derry

Home-Start Causeway

Company Limited by Guarantee

BT47 4LG

25 September 2025

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments					
Donations and legacies	**5**	77,559	73,215	150,774	173,524
Investment income	**6**	254	–	254	223
Total income		77,813	73,215	151,028	173,747
Expenditure					
Expenditure on charitable activities	**7,8**	45,234	87,121	132,355	166,596
Total expenditure		45,234	87,121	132,355	166,596
Net income and net movement in funds		32,579	(13,906)	18,673	7,151
Reconciliation of funds					
Total funds brought forward		30,895	61,353	92,248	85,097
Total funds carried forward		63,474	47,447	110,921	92,248

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

Home-Start Causeway

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible fixed assets	13	1,080	1,272
Current assets			
Debtors	14	708	550
Cash at bank and in hand		120,866	94,425
		121,574	94,975
Creditors: amounts falling due within one year	15	11,733	3,999
Net current assets		109,841	90,976
Total assets less current liabilities		110,921	92,248
Net assets		110,921	92,248
Funds of the charity			
Restricted funds		47,447	61,353
Unrestricted funds		63,474	30,895
Total charity funds	17	110,921	92,248

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

Accounting policies *(continued)*

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 25 September 2025, and are signed on behalf of the board by:

Anthony McGarvey
Director

Graham Maze
Director

The notes on pages 6 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Ground Floor, Unit 1&2, Old Distillery Court, Coleraine, BT52 1LH, Co Derry.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Accounting policies *(continued)*

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

Accounting policies *(continued)*

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3.

Financial instruments *(continued)*

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

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Company is limited by guarantee of its members and does not have share capital. The liability of members is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	395	–	395
Grants			
The National Lottery Community Fund	68,200	400	68,600
Children in Need	–	11,000	11,000
People & Community	–	29,766	29,766
The National Lottery Community Fund - Dormant accounts Fund NI	–	24,485	24,485
DFC	8,964	–	8,964
RTE toy show	–	3,564	3,564
HSUK	–	4,000	4,000

Accounting policies *(continued)*

	77,559	73,215	150,774

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	297	1,049	1,347
Grants			
Northern Health & Social Care Trust	53,300	–	53,300
The National Lottery Community Fund	–	–	–
Children in Need	–	8,500	8,500
Home Start UK	–	6,866	6,866
Halifax Foundation	–	5,000	5,000
People & Community	–	29,766	29,766
The National Lottery Community Fund - Dormant accounts Fund NI	–	68,745	68,745
	53,597	119,926	173,524

6. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	254	254	223	223

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Direct charitable expenditure	45,187	87,121	132,306
Other costs	47	–	49
	45,234	87,121	132,355

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Direct charitable expenditure	66,419	99,037	165,458
Other costs	39	1,100	1,138
	66,458	100,137	166,596

8. Expenditure on charitable activities by activity type

	Activities undertaken	**Total funds** costs **2025**	Total fund directly	Support
	£	£	**£**	£
Direct charitable expenditure	132,306	–	132,306	165,458
Governance costs	–	49	49	1,138
	132,306	49	132,355	166,596

9. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	192	224

10. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,176	1,140

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	72,754	80,215
Social security costs	698	1,309
Employer contributions to pension plans	4,575	6,388
	78,027	87,912

The average head count of employees during the year was 5 (2024: 5).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

No Trustees have received any remuneration from the charity during the year ended 31 March 2025.

13. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2024 and 31 March 2025	9,152
Depreciation	
At 1 April 2024	7,880
Charge for the year	192

At 31 March 2025 8,072 **Carrying amount**	**At 31 March 2025**	1,080	
At 31 March 2024			1,272

14. Debtors

	2025	2024
	£	£
Trade debtors	151	–
Prepayments and accrued income	557	550
— — 708 550		

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	6,748	–
Accruals and deferred income	1,926	2,032
Social security and other taxes	2,333	1,169
Other creditors	726	798
	11,733	3,999

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,575 (2024: £6,388).

17. Analysis of charitable funds

Unrestricted funds **At**

At 1 April 2024	Income	Expenditure	**31 March 202 5**

Year ended 31 March 2025

General funds	£ 30,895	£ 77,813	£ (45,234)	£ 63,474

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	43,533	53,820	(66,458)	30,895

Restricted funds **At**

	At 1 April 2024	Income	Expenditure	**31 March 2025**
	£	£	£	£
Restricted Fund	61,353	73,215	(87,121)	47,447

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	41,564	119,926	(100,137)	61,353

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Tangible fixed assets	755	325	1,080
Current assets	74,882	46,692	121,574
Creditors less than 1 year	(11,733)	–	(11,733)
Net assets	63,904	47,017	110,921

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£

Year ended 31 March 2025

Tangible fixed assets	877	395	1,272
Current assets	30,777	64,198	94,975
Creditors less than 1 year	(3,999)	–	(3,999)
Net assets	27,655	64,593	92,248

Home-Start Causeway

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Home-Start Causeway

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Donations	395	1,347
Northern Health & Social Care Trust	68,600	53,300
Children in Need	11,000	8,500
Home Start UK	–	6,866
Halifax Foundation	–	5,000
People & Community	29,766	29,766
Dormant accounts	24,485	68,745
DFC	8,964	–
RTE toy show	3,564	–
HSUK	4,000	–
	150,774	173,524
Investment income		
Bank interest receivable	254	223
Total income	151,028	173,747

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025	2024
	£	£
Expenditure		
Expenditure on charitable activities		
Resources	953	–
Wages and salaries	72,754	80,215
Employer's NIC	698	1,309
Pension costs	4,575	6,388
Rent	4,000	4,398
Rates and water	249	–

Light and heat	2,572	866
Repairs and maintenance	40	–
Insurance	890	(14)
Other motor/travel costs	5,764	6,326
Legal and professional fees	12,992	32,596
Telephone	979	1,329
Other office costs	545	680
Family group expenses	4,745	7,894
Sundry expenses	1,368	6,016
Advertising	2,754	114
Bank charges	46	87
Depreciation	191	224
Resources	–	2,037
Training	5,165	2,031
Computer costs	6,862	7,976
Emergency fund	–	523
Governance costs	4,213	5,601
	132,355	166,596
Total expenditure	132,355	166,596
Net income	18,673	7,151

Home-Start Causeway

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025	2024
	£	£
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Direct charitable activity 1 - purchases	953	–
Direct charitable activity 1 - wages/salaries	72,754	80,215
Direct charitable activity 1 - employer's NIC	698	1,309
Direct charitable activity 1 - pension costs	4,575	6,388
Direct charitable activity 1 - rent	4,000	4,398
Direct charitable activity 1 - rates & water	249	–
Direct charitable activity 1 - light & heat	2,572	866
Direct charitable activity 1 - repairs & maintenance	40	–
Direct charitable activity 1 - insurance	890	(14)
Direct charitable activity 1 - other motor/travel costs	5,764	6,326
Direct charitable activity 1 - legal and professional fees	12,943	31,458
Direct charitable activity 1 - telephone	979	1,329
Direct charitable activity 1 - printing, postage and stationery	545	680
Direct charitable activity 1 - family group expense	4,745	7,894
Sundry expenses	1,368	6,016
Advertising	2,754	114
Bank charges	46	87
Depreciation	191	224
Resources	–	2,037
Training	5,165	2,031

Computer costs	6,862	7,976
Emergency fund	–	523
Governance costs	4,213	5,601
	132,306	165,458

Governance costs

Governance costs - accountancy fees	49	1,138
Expenditure on charitable activities	132,355	166,596

Home-Start Causeway

Northern Ireland - Charity number 105853

Accounts

COMPANY REGISTRATION NUMBER: NI055095
CHARITY REGISTRATION NUMBER: 105853

Home-Start Causeway

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

Home-Start Causeway

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	18

Home-Start Causeway

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Home-Start Causeway
Charity registration number	105853
Company registration number	NI055095
Principal office and registered office	74-76 Railway Road Coleraine BT52 1PG Co Derry

The trustees

Sandra Hodgett	(Appointed 28 August 2024)
Catriona O'Meara	(Appointed 15 August 2024)
Anthony McGarvey	
Maureen McCaughan	(Resigned 7 May 2024)
Kathleen Millar	
Kerry EPP	(Appointed 7 May 2024)
Graham Maze	(Appointed 7 May 2024)
Tara McCaughan	(Appointed 7 May 2024)

Company secretary	Pamela Petersen
Independent examiner	PFS Accountants and auditors Ltd 122 Main Street Dungiven Co Derry BT47 4LG

Objectives and activities

Objects and aims

The objects of the charity are:

a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
b) to prevent cruelty to or maltreatment of children;
c) to relieve sickness, poverty and need amongst children and parents of children;
d) to promote the education of the public in better standards of child care;
principally but not exclusively within the area of Causeway Coast & Glens and its environs.

Home-Start Causeway

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

Objectives, strategies and activities

The charity provides a wide range of support for families experiencing difficulties or suffering stress and who have at least one child under the age of five. Home-Start volunteers help families facing isolation, the effects of post-natal illness, disability or mental health issues, bereavement, multiple births, poverty or financial difficulties, or a whole range of other challenges.
After meeting with the family to discuss their specific needs, Home-Start will match the family to a volunteer. The help we give each family depends entirely on their circumstances, requirements and what they want help with. Support will be given through core home visiting, family group activities, outings and training·5p.portunities.

Public benefit

The direct benefits that flow from the charity's activities include:

- improved health outcomes and improved uptake of health appointments.
- happier safer children and happier safer homes, resulting in fewer children suffering crnelty or maltreatment.
- parents and children feel less marginalised. Families make better use of local services and are less isolated and have wider horizons. Families are better able to cope with their needs.
- families develop improved coping strategies and parents become more confident through increased education

in childcare standards.

Structure, governance and management

Major risks and management of those risks

Rising inflation and cost of living
Whilst rising inflation and energy bills have had some impact on Home-Start Causeway it would be remiss not to consider the potential impact this may have over the next year. Funders have reached out to organisations to see how best they can support organisations with rising costs with uplifts, and we have availed ourselves of this assistance. We have also been more flexible with budgets to help address increased costs. We will continue to monitor the impact of rising costs on our service. We foresee increased financial difficulties within the families we support as they struggle with rising food and energy costs. We will do what we can to support families through the service we provide and also signpost to appropriate services.

Volunteers
As the increases in the cost of living continue to impact the families for whom we provide services, so we are also seeing its impact on our volunteers. Many are finding the amount of free time they have previously been able to give to Home-Start is now being curtailed by family and financial pressures. This has resulted in a reduction of the overall volunteer hours available. We have spoken to other charities in the Causeway Coast & Glens council area, and they are experiencing similar pressures. We have therefore launched a concerted campaign to increase the visibility of Home-Start and our activities to the wider community and to actively recruit and train new volunteers to ensure we continue to maintain the high quality of service provision we currently provide.

Financial Instruments

Objectives and policies

The charity's activities expose it to several financial risks, including credit, cash flow, and liquidity risks.

Cash flow risk
The charity's activities expose it primarily to the financial risks of changes in Government funding and third-party support of the charity.

Credit risk
The charity's principal financial assets are bank balances and cash, trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairments is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

Liquidity risk
In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses cash reserves.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ~~25 October~~ 11th Nov. 2024 and signed on behalf of the board of trustees by:

Anthony McGarvey
Director

Home-Start Causeway

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Home-Start Causeway

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Home-Start Causeway ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

PFS Accountants and Auditors Ltd
Independent Examiner

122 Main Street
Dungiven
Co Derry
BT47 4LG

25 October 2024

Home-Start Causeway

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	53,597	119,926	173,524	129,204
Investment income	6	223	–	223	47
Total income		53,820	119,926	173,747	129,251
Expenditure					
Expenditure on charitable activities	7,8	66,458	100,137	166,596	109,225
Total expenditure		66,458	100,137	166,596	109,225
Net income and net movement in funds		(12,638)	19,789	7,151	20,026
Reconciliation of funds					
Total funds brought forward		43,533	41,564	85,097	65,071
Total funds carried forward		30,895	61,353	92,248	85,097

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

Home-Start Causeway

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**13**	1,272	1,496
Current assets			
Debtors	**14**	550	536
Cash at bank and in hand		94,425	85,097
		94,975	85,633
Creditors: amounts falling due within one year	**15**	3,999	2,032
Net current assets		90,976	83,601
Total assets less current liabilities		92,248	85,097
Net assets		92,248	85,097
Funds of the charity			
Restricted funds		61,353	100,115
Unrestricted funds		30,895	(15,018)
Total charity funds	**17**	92,248	85,097

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on ~~25 October~~ 11th Nov. 2024, and are signed on behalf of the board by:

Anthony McGarvey
Director

The notes on pages 6 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 74-76 Railway Road, Coleraine, BT52 1PG, Co Derry.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Company is limited by guarantee of its members and does not have share capital. The liability of members is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations type 1	297	1,049	1,347
Grants			
Northern Health & Social Care Trust	53,300	–	53,300
Children in Need	–	8,500	8,500
Home Start UK	–	6,866	6,866
Halifax Foundation	–	5,000	5,000
People & Community	–	29,766	29,766
Dormant accounts	–	68,745	68,745
	53,597	119,926	173,524

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations type 1	3,930	–	3,930
Grants			
Northern Health & Social Care Trust	56,203	–	56,203
The National Lottery Community Fund	–	41,501	41,501
Brook Trust	–	800	800
Children in Need	–	9,000	9,000
RTE Toy Show Appeal	–	14,257	14,257
COOP Local Community Fund	–	1,013	1,013
Home Start UK	–	1,000	1,000
Marks & Spencer	–	1,000	1,000
Sainsbury	–	500	500
	60,133	69,071	129,204

6. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	223	223	47	47

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Direct charitable expenditure	66,419	99,037	165,458
Other costs	39	1,100	1,138
	66,458	100,137	166,596

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable expenditure	50,674	57,400	108,074
Other costs	-	1,151	1,151
	50,674	58,551	109,225

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Direct charitable expenditure	165,458	–	165,458	108,074
Governance costs	–	1,138	1,138	1,151
	165,458	1,138	166,596	109,225

9. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	224	264

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,140	–

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	80,215	66,752
Social security costs	1,309	–
Employer contributions to pension plans	6,388	4,546
	87,912	71,298

The average head count of employees during the year was 5 (2023: 4).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

No Trustees have received any remuneration from the charity during the year ended 31 March 2024.

13. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2023 and 31 March 2024	9,152
Depreciation	
At 1 April 2023	7,656
Charge for the year	224
At 31 March 2024	7,880
Carrying amount	
At 31 March 2024	1,272
At 31 March 2023	1,496

14. Debtors

	2024	2023
	£	£
Prepayments and accrued income	550	536

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,032	2,032
Social security and other taxes	1,169	–
Other creditors - desc in a/cs	798	–
	3,999	2,032

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,388 (2023: £4,546).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	43,533	53,820	(66,458)	30,895

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	34,027	60,180	(50,674)	43,533

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	41,564	119,926	(100,137)	61,353

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	31,044	69,071	(58,551)	41,564

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	877	395	1,272
Current assets	30,777	64,198	94,975
Creditors less than 1 year	(3,999)	–	(3,999)
Net assets	27,655	64,593	92,248

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,031	465	1,496
Current assets	44,534	41,099	85,633
Creditors less than 1 year	(2,032)	–	(2,032)
Net assets	43,533	41,564	85,097

Home-Start Causeway

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Home-Start Causeway

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	1,347	3,930
Northern Health & Social Care Trust	53,300	56,203
The National Lottery Community Fund	–	41,501
Brook Trust	–	800
Children in Need	8,500	9,000
RTE Toy Show Appeal	–	14,257
COOP Local Community Fund	–	1,013
Home Start UK	6,866	1,000
Marks & Spencer	–	1,000
Sainsbury	–	500
Halifax Foundation	5,000	–
People & Community	29,766	–
Dormant accounts	68,745	–
	173,524	129,204
Investment income		
Bank interest receivable	223	47
Total income	173,747	129,251

Home-Start Causeway

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	80,215	66,752
Employer's NIC	1,309	–
Pension costs	6,388	4,546
Rent	4,398	4,000
Rates and water	–	208
Light and heat	866	968
Repairs and maintenance	–	662
Insurance	(14)	994
Other motor/travel costs	6,326	1,630
Legal and professional fees	32,596	8,711
Telephone	1,329	1,109
Other office costs	680	462
Family group expenses	7,894	3,420
Home-start UK	–	1,475
Home-start grant distribution	–	1,600
Family support expenses	–	6,171
Volunteer expenses	–	3,771
Sundry expenses	6,016	2,173
Advertising	114	250
Bank charges	87	59
Depreciation	224	264
Resources	2,037	–
Training	2,031	–
Computer costs	7,976	–
Emergency fund	523	–
Governance costs	5,601	–
	166,596	109,225
Total expenditure	166,596	109,225
Net income	7,151	20,026

Home-Start Causeway

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Direct charitable activity 1 - wages/salaries	80,215	66,752
Direct charitable activity 1 - employer's NIC	1,309	–
Direct charitable activity 1 - pension costs	6,388	4,546
Direct charitable activity 1 - rent	4,398	4,000
Direct charitable activity 1 - rates & water	–	208
Direct charitable activity 1 - light & heat	866	968
Direct charitable activity 1 - repairs & maintenance	–	662
Direct charitable activity 1 - insurance	(14)	994
Direct charitable activity 1 - other motor/travel costs	6,326	1,630
Direct charitable activity 1 - legal and professional fees	31,458	7,560
Direct charitable activity 1 - telephone	1,329	1,109
Direct charitable activity 1 - printing, postage and stationery	680	462
Direct charitable activity 1 - family group expense	7,894	3,420
Direct charitable activity 1 - Home-start UK	–	1,475
Direct charitable activity 1 - Home - start grant distribution	–	1,600
Direct charitable activity 1 - family support expenses	–	6,171
Volunteer expenses	–	3,771
Sundry expenses	6,016	2,173
Advertising	114	250
Bank charges	87	59
Depreciation	224	264
Resources	2,037	–
Training	2,031	–
Computer costs	7,976	–
Emergency fund	523	–
Governance costs	5,601	–
	165,458	108,074
Governance costs		
Governance costs - accountancy fees	1,138	1,151
Expenditure on charitable activities	166,596	109,225

Home-Start Causeway

Northern Ireland - Charity number 105853

Annual report

COMPANY REGISTRATION NUMBER: NI055095
CHARITY REGISTRATION NUMBER: 105853

Home-Start Causeway

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

Home-Start Causeway

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	18

Home-Start Causeway

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Home-Start Causeway
Charity registration number	105853
Company registration number	NI055095
Principal office and registered office	74-76 Railway Road Coleraine BT52 1PG Co Derry

The trustees

Sandra Hodgett	(Appointed 28 August 2024)
Catriona O'Meara	(Appointed 15 August 2024)
Anthony McGarvey	
Maureen McCaughan	(Resigned 7 May 2024)
Kathleen Millar	
Kerry EPP	(Appointed 7 May 2024)
Graham Maze	(Appointed 7 May 2024)
Tara McCaughan	(Appointed 7 May 2024)

Company secretary	Pamela Petersen
Independent examiner	PFS Accountants and auditors Ltd 122 Main Street Dungiven Co Derry BT47 4LG

Objectives and activities

Objects and aims

The objects of the charity are:

a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
b) to prevent cruelty to or maltreatment of children;
c) to relieve sickness, poverty and need amongst children and parents of children;
d) to promote the education of the public in better standards of child care;
principally but not exclusively within the area of Causeway Coast & Glens and its environs.

Home-Start Causeway

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

Objectives, strategies and activities

The charity provides a wide range of support for families experiencing difficulties or suffering stress and who have at least one child under the age of five. Home-Start volunteers help families facing isolation, the effects of post-natal illness, disability or mental health issues, bereavement, multiple births, poverty or financial difficulties, or a whole range of other challenges.
After meeting with the family to discuss their specific needs, Home-Start will match the family to a volunteer. The help we give each family depends entirely on their circumstances, requirements and what they want help with. Support will be given through core home visiting, family group activities, outings and training·5p.portunities.

Public benefit

The direct benefits that flow from the charity's activities include:

- improved health outcomes and improved uptake of health appointments.
- happier safer children and happier safer homes, resulting in fewer children suffering crnelty or maltreatment.
- parents and children feel less marginalised. Families make better use of local services and are less isolated and have wider horizons. Families are better able to cope with their needs.
- families develop improved coping strategies and parents become more confident through increased education

in childcare standards.

Structure, governance and management

Major risks and management of those risks

Rising inflation and cost of living
Whilst rising inflation and energy bills have had some impact on Home-Start Causeway it would be remiss not to consider the potential impact this may have over the next year. Funders have reached out to organisations to see how best they can support organisations with rising costs with uplifts, and we have availed ourselves of this assistance. We have also been more flexible with budgets to help address increased costs. We will continue to monitor the impact of rising costs on our service. We foresee increased financial difficulties within the families we support as they struggle with rising food and energy costs. We will do what we can to support families through the service we provide and also signpost to appropriate services.

Volunteers
As the increases in the cost of living continue to impact the families for whom we provide services, so we are also seeing its impact on our volunteers. Many are finding the amount of free time they have previously been able to give to Home-Start is now being curtailed by family and financial pressures. This has resulted in a reduction of the overall volunteer hours available. We have spoken to other charities in the Causeway Coast & Glens council area, and they are experiencing similar pressures. We have therefore launched a concerted campaign to increase the visibility of Home-Start and our activities to the wider community and to actively recruit and train new volunteers to ensure we continue to maintain the high quality of service provision we currently provide.

Financial Instruments

Objectives and policies

The charity's activities expose it to several financial risks, including credit, cash flow, and liquidity risks.

Cash flow risk
The charity's activities expose it primarily to the financial risks of changes in Government funding and third-party support of the charity.

Credit risk
The charity's principal financial assets are bank balances and cash, trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairments is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

Liquidity risk
In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses cash reserves.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ~~25 October~~ 11th Nov. 2024 and signed on behalf of the board of trustees by:

Anthony McGarvey
Director

Home-Start Causeway

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Home-Start Causeway

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Home-Start Causeway ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

PFS Accountants and Auditors Ltd
Independent Examiner

122 Main Street
Dungiven
Co Derry
BT47 4LG

25 October 2024

Home-Start Causeway

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	53,597	119,926	173,524	129,204
Investment income	6	223	–	223	47
Total income		53,820	119,926	173,747	129,251
Expenditure					
Expenditure on charitable activities	7,8	66,458	100,137	166,596	109,225
Total expenditure		66,458	100,137	166,596	109,225
Net income and net movement in funds		(12,638)	19,789	7,151	20,026
Reconciliation of funds					
Total funds brought forward		43,533	41,564	85,097	65,071
Total funds carried forward		30,895	61,353	92,248	85,097

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

Home-Start Causeway

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**13**	1,272	1,496
Current assets			
Debtors	**14**	550	536
Cash at bank and in hand		94,425	85,097
		94,975	85,633
Creditors: amounts falling due within one year	**15**	3,999	2,032
Net current assets		90,976	83,601
Total assets less current liabilities		92,248	85,097
Net assets		92,248	85,097
Funds of the charity			
Restricted funds		61,353	100,115
Unrestricted funds		30,895	(15,018)
Total charity funds	**17**	92,248	85,097

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on ~~25 October~~ 11th Nov. 2024, and are signed on behalf of the board by:

Anthony McGarvey
Director

The notes on pages 6 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 74-76 Railway Road, Coleraine, BT52 1PG, Co Derry.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Company is limited by guarantee of its members and does not have share capital. The liability of members is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations type 1	297	1,049	1,347
Grants			
Northern Health & Social Care Trust	53,300	–	53,300
Children in Need	–	8,500	8,500
Home Start UK	–	6,866	6,866
Halifax Foundation	–	5,000	5,000
People & Community	–	29,766	29,766
Dormant accounts	–	68,745	68,745
	53,597	119,926	173,524

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations type 1	3,930	–	3,930
Grants			
Northern Health & Social Care Trust	56,203	–	56,203
The National Lottery Community Fund	–	41,501	41,501
Brook Trust	–	800	800
Children in Need	–	9,000	9,000
RTE Toy Show Appeal	–	14,257	14,257
COOP Local Community Fund	–	1,013	1,013
Home Start UK	–	1,000	1,000
Marks & Spencer	–	1,000	1,000
Sainsbury	–	500	500
	60,133	69,071	129,204

6. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	223	223	47	47

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Direct charitable expenditure	66,419	99,037	165,458
Other costs	39	1,100	1,138
	66,458	100,137	166,596

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable expenditure	50,674	57,400	108,074
Other costs	-	1,151	1,151
	50,674	58,551	109,225

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Direct charitable expenditure	165,458	–	165,458	108,074
Governance costs	–	1,138	1,138	1,151
	165,458	1,138	166,596	109,225

9. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	224	264

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,140	–

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	80,215	66,752
Social security costs	1,309	–
Employer contributions to pension plans	6,388	4,546
	87,912	71,298

The average head count of employees during the year was 5 (2023: 4).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

No Trustees have received any remuneration from the charity during the year ended 31 March 2024.

13. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2023 and 31 March 2024	9,152
Depreciation	
At 1 April 2023	7,656
Charge for the year	224
At 31 March 2024	7,880
Carrying amount	
At 31 March 2024	1,272
At 31 March 2023	1,496

14. Debtors

	2024	2023
	£	£
Prepayments and accrued income	550	536

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,032	2,032
Social security and other taxes	1,169	–
Other creditors - desc in a/cs	798	–
	3,999	2,032

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,388 (2023: £4,546).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	43,533	53,820	(66,458)	30,895

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	34,027	60,180	(50,674)	43,533

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	41,564	119,926	(100,137)	61,353

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	31,044	69,071	(58,551)	41,564

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	877	395	1,272
Current assets	30,777	64,198	94,975
Creditors less than 1 year	(3,999)	–	(3,999)
Net assets	27,655	64,593	92,248

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,031	465	1,496
Current assets	44,534	41,099	85,633
Creditors less than 1 year	(2,032)	–	(2,032)
Net assets	43,533	41,564	85,097

Home-Start Causeway

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Home-Start Causeway

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	1,347	3,930
Northern Health & Social Care Trust	53,300	56,203
The National Lottery Community Fund	–	41,501
Brook Trust	–	800
Children in Need	8,500	9,000
RTE Toy Show Appeal	–	14,257
COOP Local Community Fund	–	1,013
Home Start UK	6,866	1,000
Marks & Spencer	–	1,000
Sainsbury	–	500
Halifax Foundation	5,000	–
People & Community	29,766	–
Dormant accounts	68,745	–
	173,524	129,204
Investment income		
Bank interest receivable	223	47
Total income	173,747	129,251

Home-Start Causeway

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	80,215	66,752
Employer's NIC	1,309	–
Pension costs	6,388	4,546
Rent	4,398	4,000
Rates and water	–	208
Light and heat	866	968
Repairs and maintenance	–	662
Insurance	(14)	994
Other motor/travel costs	6,326	1,630
Legal and professional fees	32,596	8,711
Telephone	1,329	1,109
Other office costs	680	462
Family group expenses	7,894	3,420
Home-start UK	–	1,475
Home-start grant distribution	–	1,600
Family support expenses	–	6,171
Volunteer expenses	–	3,771
Sundry expenses	6,016	2,173
Advertising	114	250
Bank charges	87	59
Depreciation	224	264
Resources	2,037	–
Training	2,031	–
Computer costs	7,976	–
Emergency fund	523	–
Governance costs	5,601	–
	166,596	109,225
Total expenditure	166,596	109,225
Net income	7,151	20,026

Home-Start Causeway

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Direct charitable activity 1 - wages/salaries	80,215	66,752
Direct charitable activity 1 - employer's NIC	1,309	–
Direct charitable activity 1 - pension costs	6,388	4,546
Direct charitable activity 1 - rent	4,398	4,000
Direct charitable activity 1 - rates & water	–	208
Direct charitable activity 1 - light & heat	866	968
Direct charitable activity 1 - repairs & maintenance	–	662
Direct charitable activity 1 - insurance	(14)	994
Direct charitable activity 1 - other motor/travel costs	6,326	1,630
Direct charitable activity 1 - legal and professional fees	31,458	7,560
Direct charitable activity 1 - telephone	1,329	1,109
Direct charitable activity 1 - printing, postage and stationery	680	462
Direct charitable activity 1 - family group expense	7,894	3,420
Direct charitable activity 1 - Home-start UK	–	1,475
Direct charitable activity 1 - Home - start grant distribution	–	1,600
Direct charitable activity 1 - family support expenses	–	6,171
Volunteer expenses	–	3,771
Sundry expenses	6,016	2,173
Advertising	114	250
Bank charges	87	59
Depreciation	224	264
Resources	2,037	–
Training	2,031	–
Computer costs	7,976	–
Emergency fund	523	–
Governance costs	5,601	–
	165,458	108,074
Governance costs		
Governance costs - accountancy fees	1,138	1,151
Expenditure on charitable activities	166,596	109,225

Home-Start Causeway

Northern Ireland - Charity number 105853

Annual return

COMPANY REGISTRATION NUMBER: NI055095
CHARITY REGISTRATION NUMBER: 105853

Home-Start Causeway

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

Home-Start Causeway

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	18

Home-Start Causeway

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Home-Start Causeway
Charity registration number	105853
Company registration number	NI055095
Principal office and registered office	74-76 Railway Road Coleraine BT52 1PG Co Derry

The trustees

Sandra Hodgett	(Appointed 28 August 2024)
Catriona O'Meara	(Appointed 15 August 2024)
Anthony McGarvey	
Maureen McCaughan	(Resigned 7 May 2024)
Kathleen Millar	
Kerry EPP	(Appointed 7 May 2024)
Graham Maze	(Appointed 7 May 2024)
Tara McCaughan	(Appointed 7 May 2024)

Company secretary	Pamela Petersen
Independent examiner	PFS Accountants and auditors Ltd 122 Main Street Dungiven Co Derry BT47 4LG

Objectives and activities

Objects and aims

The objects of the charity are:

a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
b) to prevent cruelty to or maltreatment of children;
c) to relieve sickness, poverty and need amongst children and parents of children;
d) to promote the education of the public in better standards of child care;
principally but not exclusively within the area of Causeway Coast & Glens and its environs.

Home-Start Causeway

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

Objectives, strategies and activities

The charity provides a wide range of support for families experiencing difficulties or suffering stress and who have at least one child under the age of five. Home-Start volunteers help families facing isolation, the effects of post-natal illness, disability or mental health issues, bereavement, multiple births, poverty or financial difficulties, or a whole range of other challenges.
After meeting with the family to discuss their specific needs, Home-Start will match the family to a volunteer. The help we give each family depends entirely on their circumstances, requirements and what they want help with. Support will be given through core home visiting, family group activities, outings and training·5p.portunities.

Public benefit

The direct benefits that flow from the charity's activities include:

- improved health outcomes and improved uptake of health appointments.
- happier safer children and happier safer homes, resulting in fewer children suffering crnelty or maltreatment.
- parents and children feel less marginalised. Families make better use of local services and are less isolated and have wider horizons. Families are better able to cope with their needs.
- families develop improved coping strategies and parents become more confident through increased education

in childcare standards.

Structure, governance and management

Major risks and management of those risks

Rising inflation and cost of living
Whilst rising inflation and energy bills have had some impact on Home-Start Causeway it would be remiss not to consider the potential impact this may have over the next year. Funders have reached out to organisations to see how best they can support organisations with rising costs with uplifts, and we have availed ourselves of this assistance. We have also been more flexible with budgets to help address increased costs. We will continue to monitor the impact of rising costs on our service. We foresee increased financial difficulties within the families we support as they struggle with rising food and energy costs. We will do what we can to support families through the service we provide and also signpost to appropriate services.

Volunteers
As the increases in the cost of living continue to impact the families for whom we provide services, so we are also seeing its impact on our volunteers. Many are finding the amount of free time they have previously been able to give to Home-Start is now being curtailed by family and financial pressures. This has resulted in a reduction of the overall volunteer hours available. We have spoken to other charities in the Causeway Coast & Glens council area, and they are experiencing similar pressures. We have therefore launched a concerted campaign to increase the visibility of Home-Start and our activities to the wider community and to actively recruit and train new volunteers to ensure we continue to maintain the high quality of service provision we currently provide.

Financial Instruments

Objectives and policies

The charity's activities expose it to several financial risks, including credit, cash flow, and liquidity risks.

Cash flow risk
The charity's activities expose it primarily to the financial risks of changes in Government funding and third-party support of the charity.

Credit risk
The charity's principal financial assets are bank balances and cash, trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairments is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

Liquidity risk
In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses cash reserves.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ~~25 October~~ 11th Nov. 2024 and signed on behalf of the board of trustees by:

Anthony McGarvey
Director

Home-Start Causeway

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Home-Start Causeway

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Home-Start Causeway ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

PFS Accountants and Auditors Ltd
Independent Examiner

122 Main Street
Dungiven
Co Derry
BT47 4LG

25 October 2024

Home-Start Causeway

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	53,597	119,926	173,524	129,204
Investment income	6	223	–	223	47
Total income		53,820	119,926	173,747	129,251
Expenditure					
Expenditure on charitable activities	7,8	66,458	100,137	166,596	109,225
Total expenditure		66,458	100,137	166,596	109,225
Net income and net movement in funds		(12,638)	19,789	7,151	20,026
Reconciliation of funds					
Total funds brought forward		43,533	41,564	85,097	65,071
Total funds carried forward		30,895	61,353	92,248	85,097

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

Home-Start Causeway

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**13**	1,272	1,496
Current assets			
Debtors	**14**	550	536
Cash at bank and in hand		94,425	85,097
		94,975	85,633
Creditors: amounts falling due within one year	**15**	3,999	2,032
Net current assets		90,976	83,601
Total assets less current liabilities		92,248	85,097
Net assets		92,248	85,097
Funds of the charity			
Restricted funds		61,353	100,115
Unrestricted funds		30,895	(15,018)
Total charity funds	**17**	92,248	85,097

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on ~~25 October~~ 11th Nov. 2024, and are signed on behalf of the board by:

Anthony McGarvey
Director

The notes on pages 6 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 74-76 Railway Road, Coleraine, BT52 1PG, Co Derry.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Company is limited by guarantee of its members and does not have share capital. The liability of members is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations type 1	297	1,049	1,347
Grants			
Northern Health & Social Care Trust	53,300	–	53,300
Children in Need	–	8,500	8,500
Home Start UK	–	6,866	6,866
Halifax Foundation	–	5,000	5,000
People & Community	–	29,766	29,766
Dormant accounts	–	68,745	68,745
	53,597	119,926	173,524

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations type 1	3,930	–	3,930
Grants			
Northern Health & Social Care Trust	56,203	–	56,203
The National Lottery Community Fund	–	41,501	41,501
Brook Trust	–	800	800
Children in Need	–	9,000	9,000
RTE Toy Show Appeal	–	14,257	14,257
COOP Local Community Fund	–	1,013	1,013
Home Start UK	–	1,000	1,000
Marks & Spencer	–	1,000	1,000
Sainsbury	–	500	500
	60,133	69,071	129,204

6. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	223	223	47	47

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Direct charitable expenditure	66,419	99,037	165,458
Other costs	39	1,100	1,138
	66,458	100,137	166,596

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable expenditure	50,674	57,400	108,074
Other costs	-	1,151	1,151
	50,674	58,551	109,225

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Direct charitable expenditure	165,458	–	165,458	108,074
Governance costs	–	1,138	1,138	1,151
	165,458	1,138	166,596	109,225

9. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	224	264

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,140	–

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	80,215	66,752
Social security costs	1,309	–
Employer contributions to pension plans	6,388	4,546
	87,912	71,298

The average head count of employees during the year was 5 (2023: 4).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

No Trustees have received any remuneration from the charity during the year ended 31 March 2024.

13. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2023 and 31 March 2024	9,152
Depreciation	
At 1 April 2023	7,656
Charge for the year	224
At 31 March 2024	7,880
Carrying amount	
At 31 March 2024	1,272
At 31 March 2023	1,496

14. Debtors

	2024	2023
	£	£
Prepayments and accrued income	550	536

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,032	2,032
Social security and other taxes	1,169	–
Other creditors - desc in a/cs	798	–
	3,999	2,032

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,388 (2023: £4,546).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	43,533	53,820	(66,458)	30,895

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	34,027	60,180	(50,674)	43,533

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	41,564	119,926	(100,137)	61,353

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	31,044	69,071	(58,551)	41,564

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	877	395	1,272
Current assets	30,777	64,198	94,975
Creditors less than 1 year	(3,999)	–	(3,999)
Net assets	27,655	64,593	92,248

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,031	465	1,496
Current assets	44,534	41,099	85,633
Creditors less than 1 year	(2,032)	–	(2,032)
Net assets	43,533	41,564	85,097

Home-Start Causeway

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Home-Start Causeway

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	1,347	3,930
Northern Health & Social Care Trust	53,300	56,203
The National Lottery Community Fund	–	41,501
Brook Trust	–	800
Children in Need	8,500	9,000
RTE Toy Show Appeal	–	14,257
COOP Local Community Fund	–	1,013
Home Start UK	6,866	1,000
Marks & Spencer	–	1,000
Sainsbury	–	500
Halifax Foundation	5,000	–
People & Community	29,766	–
Dormant accounts	68,745	–
	173,524	129,204
Investment income		
Bank interest receivable	223	47
Total income	173,747	129,251

Home-Start Causeway

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	80,215	66,752
Employer's NIC	1,309	–
Pension costs	6,388	4,546
Rent	4,398	4,000
Rates and water	–	208
Light and heat	866	968
Repairs and maintenance	–	662
Insurance	(14)	994
Other motor/travel costs	6,326	1,630
Legal and professional fees	32,596	8,711
Telephone	1,329	1,109
Other office costs	680	462
Family group expenses	7,894	3,420
Home-start UK	–	1,475
Home-start grant distribution	–	1,600
Family support expenses	–	6,171
Volunteer expenses	–	3,771
Sundry expenses	6,016	2,173
Advertising	114	250
Bank charges	87	59
Depreciation	224	264
Resources	2,037	–
Training	2,031	–
Computer costs	7,976	–
Emergency fund	523	–
Governance costs	5,601	–
	166,596	109,225
Total expenditure	166,596	109,225
Net income	7,151	20,026

Home-Start Causeway

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Direct charitable activity 1 - wages/salaries	80,215	66,752
Direct charitable activity 1 - employer's NIC	1,309	–
Direct charitable activity 1 - pension costs	6,388	4,546
Direct charitable activity 1 - rent	4,398	4,000
Direct charitable activity 1 - rates & water	–	208
Direct charitable activity 1 - light & heat	866	968
Direct charitable activity 1 - repairs & maintenance	–	662
Direct charitable activity 1 - insurance	(14)	994
Direct charitable activity 1 - other motor/travel costs	6,326	1,630
Direct charitable activity 1 - legal and professional fees	31,458	7,560
Direct charitable activity 1 - telephone	1,329	1,109
Direct charitable activity 1 - printing, postage and stationery	680	462
Direct charitable activity 1 - family group expense	7,894	3,420
Direct charitable activity 1 - Home-start UK	–	1,475
Direct charitable activity 1 - Home - start grant distribution	–	1,600
Direct charitable activity 1 - family support expenses	–	6,171
Volunteer expenses	–	3,771
Sundry expenses	6,016	2,173
Advertising	114	250
Bank charges	87	59
Depreciation	224	264
Resources	2,037	–
Training	2,031	–
Computer costs	7,976	–
Emergency fund	523	–
Governance costs	5,601	–
	165,458	108,074
Governance costs		
Governance costs - accountancy fees	1,138	1,151
Expenditure on charitable activities	166,596	109,225

Home-Start Causeway

Northern Ireland - Charity number 105853

Accounts

Company registration number: NI055095

Charity registration number: 105853

Home-Start Causeway

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

D T Carson & Co.
Chartered Accountants & Statutory Auditors
2 Loy Street
Cookstown
Co. Tyrone
BT80 8PE

Home-Start Causeway

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Auditors' Report	5 to 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 19

Home-Start Causeway

Reference and Administrative Details

Trustees	Mr A. McGarvey Mrs M. McCaughan Mrs K. Millar Mrs Ann Gault
Secretary	Mrs G. Kelly
Charity Registration Number	105853
Company Registration Number	NI055095
	The charity is incorporated in Northern Ireland.
Registered Office	74-76 Railway Road Coleraine Co. Londonderry BT52 1PG
Auditor	D T Carson & Co. Chartered Accountants & Statutory Auditors 2 Loy Street Cookstown Co. Tyrone BT80 8PE
Bankers	Danske Bank 18 The Square Ballyclare Co. Antrim BT39 9BB

Home-Start Causeway

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The objects of the charity are:
a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
b) to prevent cruelty to or maltreatment of children;
c) to relieve sickness, poverty and need amongst children and parents of children;
d) to promote the education of the public in better standards of child care;
princially but not exclusively within the area of Causeway Coast & Glens and its environs.

Objectives, strategies and activities

The charity provides a wide range of support for families experiencing difficulties or suffering stress and who have at least one child under the age of five. Home-Start volunteers help families facing isolation, the effects of post-natal illness, disability or mental health issues, bereavement, multiple births, poverty or financial difficulties, or a whole range of other challenges.
After meeting with the family to discuss their specific needs, Home-Start will match the family to a volunteer. The help we give each family depends entirely on their circumstances, requirements and what they want help with. Support will be given through core home visiting, family group activities, outings and training opportunities.

Public benefit

The direct benefits that flow from the charity's activities include:
- improved health outcomes and improved uptake of health appointments.
- happier safer children and happier safer homes, resulting in fewer children suffering cruelty or maltreatment.
- parents and children feel less marginalised. Families make better use of local services and are less isolated and have wider horizons. Families are better able to cope with their needs.
- families develop improved coping strategies and parents become more confident through increased education in childcare standards.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr A. McGarvey
	Mrs M. McCaughan
	Mrs K. Millar
	Mrs Ann Gault (appointed 1 January 2023)
	Mr G. Petersen (retired 1 January 2023)
	Mr I. Dunn (retired 19 July 2022)
	Mrs D. Henry (resigned 14 July 2022)
Secretary:	Mrs G. Kelly

Structure, governance and management

Major risks and management of those risks

Covid-19
In response to Covid-19, changes were made to service delivery at Home-Start Causeway. Thankfully, we have been able to resume the running of normal service. Indoor home visits have resumed with volunteers and staff taking precautions such as hand hygiene. Play sessions and family groups attendance have been increased to allow a greater number of families to access these services at any one time. The groups are kept small to allow for social distancing and a less crowded room.

Rising inflation and cost of living
Whilst rising inflation and energy bills have had some impact on Home-Start Causeway it would be remiss not to consider the potential impact this may have over the next year. Funders have reached out to organisations to see how best they can support organisations with rising costs with uplifts, and we have availed ourselves of this assistance. We also have been more flexible with budgets to help address increased costs. We will continue to monitor the impact of rising costs on our service. We foresee increased financial difficulties within the families we support as they struggle with rising food and energy costs. We will do what we can to support our families through the service we provide and also to signpost to appropriate services.

Stress and pressure in the NHS
Northern Ireland's Health Service is under increasing stress and pressure. This has impacted the number of families needing assistance, as well as the complexity of their needs. We will continue to carefully balance our response to the needs presented with the level of assistance our volunteers can provide.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in Government funding and third party support of the charity.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses cash reserves.

Home-Start Causeway

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Home-Start Causeway for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of D T Carson & Co. as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 26 October 2023 and signed on its behalf by:

Mrs M. McCaughan
Trustee

Home-Start Causeway

Independent Auditor's Report to the Members of Home-Start Causeway

Opinion

We have audited the financial statements of Home-Start Causeway (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditor's Report to the Members of Home-Start Causeway

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 4), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Home-Start Causeway

Auditor responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory framework applicable to the company and the sector in which it operates. We determined that the following laws and regulations were most significant: the Companies Act 2006 and we determined that the financial reporting framework used was FRS 102;
- We obtained an understanding of how the company is complying with those legal, regulatory and financial reporting frameworks by making inquiries of management; and
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. Audit procedures performed included:

- identifying the nature of the industry sector and business performance;
- enquiring of management about their own identification and assessment of the risk of irregularities and whether they have any knowledge of any actual, suspected or alleged fraud;
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- identifying and assessing the extent of compliance with laws and regulations and enquiring of management if they are aware of any instance of non-compliance;
- assessing assumptions and judgements made by management in its significant accounting estimates for reasonableness;
- performing analytical procedures to identify any unusual or unexpected variations that may indicate risk of material misstatement due to fraud;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of such provisions;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- enquiring of management concerning actual and potential litigation and claims.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Home-Start Causeway

Independent Auditor's Report to the Members of Home-Start Causeway

Use of our report

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

Trevor Shiels

Trevor Shiels (Senior Statutory Auditor)
For and on behalf of D T Carson & Co., Statutory Auditor

2 Loy Street
Cookstown
Co. Tyrone
BT80 8PE

26 October 2023

Home-Start Causeway

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and grants	3	60,133	69,071	129,204
Investment income	5	47	-	47
Total income		60,180	69,071	129,251
Expenditure on:				
Charitable activities	6	(50,674)	(58,551)	(109,225)
Total expenditure		(50,674)	(58,551)	(109,225)
Net income		9,506	10,520	20,026
Net movement in funds		9,506	10,520	20,026
Reconciliation of funds				
Total funds brought forward		34,027	31,044	65,071
Total funds carried forward	17	43,533	41,564	85,097

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and grants	3	49,467	65,404	114,871
Investment income	5	14	-	14
Total income		49,481	65,404	114,885
Expenditure on:				
Charitable activities	6	(44,195)	(39,591)	(83,786)
Total expenditure		(44,195)	(39,591)	(83,786)
Net income		5,286	25,813	31,099
Net movement in funds		5,286	25,813	31,099
Reconciliation of funds				
Total funds brought forward		28,741	5,231	33,972
Total funds carried forward	17	34,027	31,044	65,071

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown is shown in note 17.

Home-Start Causeway

(Registration number: NI055095)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	1,496	1,760
Current assets			
Debtors	14	536	522
Cash at bank and in hand	15	85,097	63,978
		85,633	64,500
Creditors: Amounts falling due within one year	16	(2,032)	(1,189)
Net current assets		83,601	63,311
Net assets		85,097	65,071
Funds of the charity:			
Restricted income funds			
Restricted funds	17	41,564	31,044
Unrestricted income funds			
Unrestricted funds		43,533	34,027
Total funds	17	85,097	65,071

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 26 October 2023 and signed on their behalf by:

.....
Mr A. McGarvey
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
74-76 Railway Road
Coleraine
Co. Londonderry
BT52 1PG

These financial statements were authorised for issue by the trustees on 26 October 2023.

2 Accounting policies

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

Statement of compliance
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) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006.

Basis of preparation
Home-Start Causeway meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	15% reducing balance

Trade debtors
Trade debtors are amounts due from grant providers and other donors in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at cost less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and grants

	Unrestricted General £	Restricted £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	3,930	-	3,930	2,440
Grants, including capital grants;				
Government grants	56,203	-	56,203	47,027
Grants from other charities	-	69,071	69,071	65,404
	60,133	69,071	129,204	114,871

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Northern Health and Social Care Trust	56,203	-	56,203	47,027
The National Lottery Community Fund	-	41,501	41,501	29,766
Brook Trust - Sustainability	-	-	-	10,000
Brook Trust - Learn, test, change	-	800	800	8,400
Pears Foundation	-	-	-	8,888
Children in Need	-	9,000	9,000	7,100
Arnold Clarke Community Fund	-	-	-	1,000
Donations	3,930	-	3,930	2,440
BT	-	-	-	250
RTE Toy Show Appeal	-	14,257	14,257	-
Coop Local Community Fund	-	1,013	1,013	-
Home Start UK Grant	-	1,000	1,000	-
Marks & Spencer Grant	-	1,000	1,000	-
Sainsburys Grant	-	500	500	-
	60,133	69,071	129,204	114,871

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	47	47	14

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Wages and salaries	45,946	20,806	66,752	58,004
Staff pensions	4,546	-	4,546	4,236
Staff training	-	1,876	1,876	240
Rent	-	4,000	4,000	4,000
Rates	-	208	208	196
Light, heat and power	-	968	968	833
Insurance	-	994	994	921
Repairs	-	350	350	580
Telephone	-	1,109	1,109	1,060
Volunteer expenses	-	3,771	3,771	1,810
Family group expenses	-	3,420	3,420	595
Family support expenses	-	6,171	6,171	5,263
Home-start UK	-	1,475	1,475	1,194
Home-start grant distribution	-	1,600	1,600	-
Printing, postage and stationery	-	462	462	135
Sundry	-	297	297	495
Advertising	-	250	250	374
Travel and subsistence	-	1,630	1,630	1,810
Depreciation	182	82	264	310
Office equipment	-	312	312	559
Consultancy fees	-	7,560	7,560	-
Bank fees	-	59	59	78
	50,674	57,400	108,074	82,693

£50,674 (2022 - £44,195) of the above expenditure was attributable to unrestricted funds and £57,400 (2022 - £38,498) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £1,151 (2022 - £1,093) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	1,151	1,151	1,093
	1,151	1,151	1,093

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Audit fees	1,151	1,093
Depreciation of fixed assets	264	310

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	66,752	58,004
Pension costs	4,546	4,236
Other staff costs	1,876	240
	73,174	62,480

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Administration	4	4

No employee received emoluments of more than £60,000 during the year.

11 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	1,151	1,093

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	9,152	9,152
At 31 March 2023	9,152	9,152
Depreciation		
At 1 April 2022	7,392	7,392
Charge for the year	264	264
At 31 March 2023	7,656	7,656
Net book value		
At 31 March 2023	1,496	1,496
At 31 March 2022	1,760	1,760

14 Debtors

	2023 £	2022 £
Prepayments	536	522

15 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	24	30
Cash at bank	69,944	48,866
Short-term deposits	15,129	15,082
	85,097	63,978

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	2,032	1,189

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
Grants and donations	34,027	60,133	(50,674)	43,486
Bank interest	-	47	-	47
	34,027	60,180	(50,674)	43,533
Restricted funds				
Children in Need	3,878	9,000	(7,166)	5,712
Home-Start UK	-	1,000	-	1,000
Hon. Irish Society	547	-	(82)	465
The National Lottery Community Fund	7,788	41,501	(27,994)	21,295
Brook Trust - Sustainability	1,394	-	(1,394)	-
Brook Trust - Learn, test, change	8,400	800	(1,658)	7,542
Pears Foundation	8,888	-	(8,048)	840
Arnold Clark Community Fund	149	-	(149)	-
Coop Local Community Fund	-	1,013	-	1,013
Mark & Spencer Fund	-	1,000	(749)	251
RTE Toy Show Appeal	-	14,257	(10,921)	3,336
Sainsburys Grant	-	500	(390)	110
Total restricted funds	31,044	69,071	(58,551)	41,564
Total funds	65,071	129,251	(109,225)	85,097

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	1,031	465	1,496
Current assets	44,534	41,099	85,633
Current liabilities	(2,032)	-	(2,032)
Total net assets	43,533	41,564	85,097

Home-Start Causeway

Northern Ireland - Charity number 105853

Annual report

Home-Start Causeway

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The objects of the charity are:
a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
b) to prevent cruelty to or maltreatment of children;
c) to relieve sickness, poverty and need amongst children and parents of children;
d) to promote the education of the public in better standards of child care;
principally but not exclusively within the area of Causeway Coast & Glens and its environs.

Objectives, strategies and activities

The charity provides a wide range of support for families experiencing difficulties or suffering stress and who have at least one child under the age of five. Home-Start volunteers help families facing isolation, the effects of post-natal illness, disability or mental health issues, bereavement, multiple births, poverty or financial difficulties, or a whole range of other challenges.
After meeting with the family to discuss their specific needs, Home-Start will match the family to a volunteer. The help we give each family depends entirely on their circumstances, requirements and what they want help with. Support will be given through core home visiting, family group activities, outings and training opportunities.

Public benefit

The direct benefits that flow from the charity's activities include:
- improved health outcomes and improved uptake of health appointments.
- happier safer children and happier safer homes, resulting in fewer children suffering cruelty or maltreatment.
- parents and children feel less marginalised. Families make better use of local services and are less isolated and have wider horizons. Families are better able to cope with their needs.
- families develop improved coping strategies and parents become more confident through increased education in childcare standards.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr A. McGarvey
	Mrs M. McCaughan
	Mrs K. Millar
	Mrs Ann Gault (appointed 1 January 2023)
	Mr G. Petersen (retired 1 January 2023)
	Mr I. Dunn (retired 19 July 2022)
	Mrs D. Henry (resigned 14 July 2022)
Secretary:	Mrs G. Kelly

Structure, governance and management

Major risks and management of those risks

Covid-19

In response to Covid-19, changes were made to service delivery at Home-Start Causeway. Thankfully, we have been able to resume the running of normal service. Indoor home visits have resumed with volunteers and staff taking precautions such as hand hygiene. Play sessions and family groups attendance have been increased to allow a greater number of families to access these services at any one time. The groups are kept small to allow for social distancing and a less crowded room.

Rising inflation and cost of living

Whilst rising inflation and energy bills have had some impact on Home-Start Causeway it would be remiss not to consider the potential impact this may have over the next year. Funders have reached out to organisations to see how best they can support organisations with rising costs with uplifts, and we have availed ourselves of this assistance. We also have been more flexible with budgets to help address increased costs. We will continue to monitor the impact of rising costs on our service. We foresee increased financial difficulties within the families we support as they struggle with rising food and energy costs. We will do what we can to support our families through the service we provide and also to signpost to appropriate services.

Stress and pressure in the NHS

Northern Ireland's Health Service is under increasing stress and pressure. This has impacted the number of families needing assistance, as well as the complexity of their needs. We will continue to carefully balance our response to the needs presented with the level of assistance our volunteers can provide.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in Government funding and third party support of the charity.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses cash reserves.

Home-Start Causeway

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Home-Start Causeway for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of D T Carson & Co. as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 26 October 2023 and signed on its behalf by:

Mrs M. McCaughan
Trustee

Home-Start Causeway

Northern Ireland - Charity number 105853

Annual return

Home-Start Causeway

Independent Auditor's Report to the Members of Home-Start Causeway

Opinion

We have audited the financial statements of Home-Start Causeway (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditor's Report to the Members of Home-Start Causeway

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 4), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Home-Start Causeway

Auditor responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory framework applicable to the company and the sector in which it operates. We determined that the following laws and regulations were most significant: the Companies Act 2006 and we determined that the financial reporting framework used was FRS 102;
- We obtained an understanding of how the company is complying with those legal, regulatory and financial reporting frameworks by making inquiries of management; and
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. Audit procedures performed included:

- identifying the nature of the industry sector and business performance;
- enquiring of management about their own identification and assessment of the risk of irregularities and whether they have any knowledge of any actual, suspected or alleged fraud;
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- identifying and assessing the extent of compliance with laws and regulations and enquiring of management if they are aware of any instance of non-compliance;
- assessing assumptions and judgements made by management in its significant accounting estimates for reasonableness;
- performing analytical procedures to identify any unusual or unexpected variations that may indicate risk of material misstatement due to fraud;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of such provisions;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- enquiring of management concerning actual and potential litigation and claims.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Home-Start Causeway

Independent Auditor's Report to the Members of Home-Start Causeway

Use of our report

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

Trevor Shiels

Trevor Shiels (Senior Statutory Auditor)
For and on behalf of D T Carson & Co., Statutory Auditor

2 Loy Street
Cookstown
Co. Tyrone
BT80 8PE

26 October 2023