

Home-Start South and East Belfast

Northern Ireland · Charity number 106093

Details

Status	Received
Company number	20434
Registered	2017-01-20
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
Homestart South & East Belfast
6 Cregagh Road
Belfast
BT6 9ep
BT6 9EP

Phone 07375642866

Email homestartsebelfast@gmail.com

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 South & East Belfast and its environs.

What the charity does: The prevention or relief of poverty, 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, Counselling/support, Disability, Education/training, Human rights/equality, Medical/health/sickness, Relief of poverty, Volunteer development, Welfare/benevolent

Who the charity helps: Adult training, Asylum seekers/refugees, Ethnic minorities, Parents, Preschool (0-5 year olds), Unemployed/low income, Voluntary and community sector, Volunteers, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£79,510	£50,023	£0	4

Trustees

Name	Role	Appointed
Linda Kirk		
Mr Eelco Westerhuis		
Mrs Eileen Anghel		
Mrs Joanna Mcquillan		
Mrs Marion Campbell Khosravinezhad		
Ms Rosemary Clarke		

Home-Start South and East Belfast

Northern Ireland - Charity number 106093

Accounts

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 020434

CHARITY REGISTRATION NUMBER NIC 106093

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

CONTENTS

	Page
Members and Professional Advisors	1
Trustees' Annual Report (including the Statement of Trustees' Responsibilities in respect of financial statements)	2a to 2e & Page 3
Report of the Independent Examiner to the Trustees	4
Accounting Policies	5-7
Statement of Financial Activities (incorporating the income and expenditure account)	8
Balance Sheet	9
Notes to the Financial Statements	10-15

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

OFFICERS AND OTHER INFORMATION

Directors	Joanna McQuillan (Chairperson) Eileen Anghel (Treasurer) Rosemary Clarke Marion Khosravi Anne Linda Kirk Eelco Westerhuis Breda Connolly (Resigned 06/09/2024)
Registered Office	6 Cregagh Road Belfast BT6 9EP
Independent Examiner	O'Hara Shearer Chartered Accountants and Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Ulster Bank Limited Connswater Branch Arches Retail Park Belfast, BT5 4AF
Company Registration Number	NI 020434
Charity Commission Northern Ireland	NIC 106093

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

REPORT OF THE DIRECTORS

The directors present their report together with the audited financial statements for the year ended 31st March 2025.

INCORPORATION

The company was incorporated on the 5th May 1987.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

The principal activities of the organisation are to provide in South and East Belfast, support in practical and emotional forms, to parents of pre-school children, who may be experiencing difficulties in their family situation.

The directors consider the performance of the company during the period and its position at the year end to be satisfactory.

RESULTS

The surplus of the company for the year ended 31st March 2025 was £29,487 and was all attributed to the principal activity.


INDEPENDENT EXAMINERS

The independent examiner, O'Hara Shearer, Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office and a resolution, will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

SMALL COMPANY EXEMPTIONS

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

BY ORDER OF THE BOARD



JOANNA McQUILLAN
CHAIRPERSON

DATE: 26th November 2025

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2025. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors 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 company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:


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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant information of which the company's independent examiner is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By order of the board:


JOANNA McQUILLAN
DIRECTOR

DATE 26th November 2025

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

Independent Examiner's Report to the Trustees of Home-Start South and East Belfast

I report on the accounts of the company for the year ended 31st March 2025 which are set out on pages 1 to 15.

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

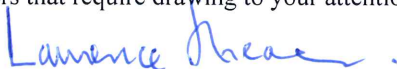
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the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

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

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

Independent examiner's statement

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



**LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER**

**CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS**

547 Falls Road

Belfast

BT11 9AB

Dated: 26th November 2025

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

The financial statements have been prepared under the historical cost convention.

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 which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Income Recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets

All tangible fixed assets are recorded at cost.

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Office equipment	25% straight line
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Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a pension scheme. The amount recognised in income and expenditure as an expense in relation to defined contribution plans was £1,930 (2024: £3,017)

Debtors and Prepayments

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

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

The income received from funders depends on the charity meeting detailed criteria on expenses plans. Grants given under such conditions are also given subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income is only deferred when the donor specifies that the grant/donation must only be used in future accounting periods; or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when: fees/performance related grants are received in advance of the performance/event to which they relate.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

HOME-START SOUTH AND EAST BELFAST
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 31ST MARCH 2025

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2025 £	TOTAL 2024 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	1	49	-	-	49	847
Income from investments	2	447	-	-	447	69
Income from charitable activities	3	53,684	-	-	53,684	37,586
Income from other trading activities	4	25,330	-	-	25,330	6,855
TOTAL INCOME AND ENDOWMENTS		79,510	-	-	79,510	45,357
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	50,023	-	-	50,023	46,751
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		50,023	-	-	50,023	46,751
NET INCOME/(EXPENDITURE)		29,487	-	-	29,487	(1,394)
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		29,487	-	-	29,487	(1,394)
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		9,568	-	-	9,568	6,962
Prior Year Adjustment	15	-	-	-	-	4,000
TOTAL FUNDS CARRIED FORWARD		39,055	-	-	39,055	9,568

**The Statement of Financial Activities includes all gains and losses in the year and therefore a
Statement of Total Recognised Gains and Losses has not been prepared**

All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

HOME-START SOUTH AND EAST BELFAST
BALANCE SHEET
AS AT 31ST MARCH 2025

	NOTES	2025 £	2024 £
FIXED ASSETS			
Tangible assets	9	289	1
CURRENT ASSETS			
Debtors and prepayments	10	1,500	385
Cash at bank		1,492	1,498
Cash on deposit		38,956	10,898
Cash in hand		17	27
		41,965	12,808
Creditors: amounts falling due within one year	11	(3,199)	(3,241)
		38,766	9,567
NET CURRENT ASSETS/(LIABILITIES)		38,766	9,567
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		39,055	9,568
Creditors: amounts falling due after more than one year		-	-
		39,055	9,568
NET ASSETS/(LIABILITIES)		39,055	9,568
FUNDS:			
ENDOWMENT FUNDS			
		-	-
UNRESTRICTED INCOME FUNDS	13	39,055	9,568
RESTRICTED INCOME FUNDS	14	-	-
		39,055	9,568
		39,055	9,568

These financial statements were approved by the Trustees on 26th November 2025
and are signed on their behalf by:

Joanna McQuillan

JOANNA McQUILLAN

DIRECTOR

DATE 26th November 2025

The accompanying accounting policies and notes form part of these financial statements

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Donations	49	-	49	847	-	847
Legacies	-	-	-	-	-	-
	49	-	49	847	-	847

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	447	-	447	69	-	69
	447	-	447	69	-	69

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Belfast Health & Social Care Trust	38,304	-	38,304	35,736	-	35,736
The Pears Family Charitable Foundation	7,500	-	7,500	-	-	-
Bauer Media	-	-	-	-	1,850	1,850
Halifax Foundation	5,000	-	5,000	-	-	-
Belfast Cathedral	2,880	-	2,880	-	-	-
Less: Deferred Income	-	-	-	-	-	-
	53,684	-	53,684	35,736	1,850	37,586

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Fundraising	25,330	-	25,330	6,855	-	6,855
	25,330	-	25,330	6,855	-	6,855

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Wages and salaries (See Note 8)	38,475	-	38,475	37,708	-	37,708
Social security costs (See Note 8)	724	-	724	1,131	-	1,131
Repairs and office maintenance	12	-	12	385	-	385
Printing, postage and stationery	673	-	673	55	-	55
Staff travel & subsistence	-	-	-	-	-	-
Volunteer recruitment, training and expenses	108	-	108	-	-	-
Healthy eating project	2,160	-	2,160	-	-	-
Cash for kids costs	-	-	-	-	1,850	1,850
Sundry expenses	284	-	284	6	-	6
	42,436	-	42,436	39,285	1,850	41,135

Support Costs and Governance costs

Staff and committee training	-	-	-	-	-	-
Telephone and internet	80	-	80	226	-	226
Rent, rates and service charges	2,878	-	2,878	2,469	-	2,469
Insurance	1,199	-	1,199	759	-	759
Independent examiners remuneration	954	-	954	990	-	990
Legal and professional fees	2,380	-	2,380	1,172	-	1,172
Bank interest and charges	-	-	-	-	-	-
Depreciation	96	-	96	-	-	-
	7,587	-	7,587	5,616	-	5,616

TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

	50,023	-	50,023	44,901	1,850	46,751
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HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR	2025	2024
This is stated after charging/(crediting)	£	£
Independent examiners remuneration	954	960
Depreciation	96	-
	954	960

8. SALARY COSTS AND EMOLUMENTS	2025	2024
	£	£
Total staff costs were as follows:		
Wages and salaries - key management personnel	-	8,103
Wages and salaries - other staff	38,401	29,605
Staff pension costs - key management personnel	-	243
Staff pension costs - other staff	724	888
Employer social security costs - key management personnel	-	421
Employer social security costs - other staff	1,930	2,193
Employer social security costs - Employment Allowance	(1,930)	(2,614)
	39,125	38,839

The average monthly number of employees during the year was as follows:	2025	2024
	Number	Number
	4	3

No employees had emoluments in excess of £60,000 (2024: £Nil)

Trustees' remuneration and benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2025. (2024: £Nil)

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2025. (2024: £Nil)

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

9. TANGIBLE FIXED ASSETS

	Office Equipment £	Total £
COST		
As at 1st April 2024	3,639	3,639
Additions	384	384
Disposals	-	-
	4,023	4,023
As at 31st March 2025	4,023	4,023
 DEPRECIATION		
As at 1st April 2024	3,638	3,638
Charge for year	96	96
Eliminated on disposal	-	-
	3,734	3,734
As at 31st March 2025	3,734	3,734
Net book value 2025	289	289
Net book value 2024	1	1

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Debtors	-	-
Prepayments	1,500	385
	<hr/>	<hr/>
	1,500	385
	<hr/> <hr/>	<hr/> <hr/>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Bank loans and overdrafts	-	-
Social security costs and other taxes	1,783	2,287
Accrued expenses	1,416	954
Deferred income (See Note 10)	-	-
	<hr/>	<hr/>
	3,199	3,241
	<hr/> <hr/>	<hr/> <hr/>

12. MOVEMENT IN FUNDS

	Opening Balance £	Net Movement in Funds £	Prior Year Adjustment £	2025 £	2024 £
Unrestricted Income Funds					
General fund	9,568	29,487	-	39,055	9,568
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	9,568	29,487	-	39,055	9,568
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Restricted Income Funds					
General fund	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

13. UNRESTRICTED INCOME FUNDS	2025	2024
	£	£
Balance at 1st April 2024	9,568	6,962
Incoming resources for the year	79,510	43,507
Resources expended for the year	(50,023)	(44,901)
Transfers between funds	-	-
Prior Year Adjustment	-	4,000
	<hr/>	<hr/>
Balance at 31st March 2025	<u>39,055</u>	<u>9,568</u>
	<hr/> <hr/>	<hr/> <hr/>
14. RESTRICTED INCOME FUNDS	2025	2024
	£	£
Balance at 1st April 2024	-	-
Incoming resources for the year	-	1,850
Resources expended for the year	-	(1,850)
Transfers between funds	-	-
Prior Year Adjustment	-	-
	<hr/>	<hr/>
Balance at 31st March 2025	<u>-</u>	<u>-</u>
	<hr/> <hr/>	<hr/> <hr/>

15. LEGAL STATUS

Home-Start South and East Belfast is a Company Limited by Guarantee. Each member has agreed to contribute £1 in the event of a compulsory winding up.

Home-Start South and East Belfast is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Home-Start South and East Belfast is a Charity registered with The Charity Commission for Northern Ireland Charity Number 106103. Date of Registration 20th January 2017.

Home-Start South and East Belfast

Northern Ireland - Charity number 106093

Accounts

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 020434

CHARITY REGISTRATION NUMBER NIC 106093

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
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HOME-START SOUTH AND EAST BELFAST
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CONTENTS

	Page
Members and Professional Advisors	1
Trustees' Annual Report (including the Statement of Trustees' Responsibilities in respect of financial statements)	2a to 2e & Page 3
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Accounting Policies	5-7
Statement of Financial Activities (incorporating the income and expenditure account)	8
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HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

OFFICERS AND OTHER INFORMATION

Directors	Joanna McQuillan (Chairperson) Eileen Anghel (Treasurer) Rosemary Clarke Breda Connolly (Resigned 6th September 2024) Marion Khosravi Anne Linda Kirk Eelco Westerhuis (Appointed 31st July 2024)
Company Secretary	Eelco Westerhuis (Resigned 31st October 2023)
Registered Office	Unit 22 Connswater Shopping Centre Connswater Link Belfast BT5 5DL
Independent Examiner	O'Hara Shearer Chartered Accountants and Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Ulster Bank Limited Connswater Branch Arches Retail Park Belfast, BT5 4AF
Company Registration Number	NI 020434
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HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

REPORT OF THE DIRECTORS

The directors present their report together with the audited financial statements for the year ended 31st March 2024.

INCORPORATION

The company was incorporated on the 5th May 1987.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

The principal activities of the organisation are to provide in South and East Belfast, support in practical and emotional forms, to parents of pre-school children, who may be experiencing difficulties in their family situation.

The directors consider the performance of the company during the period and its position at the year end to be satisfactory.

RESULTS

The loss of the company for the year ended 31st March 2024 was £1,394 and was all attributed to the principal activity.

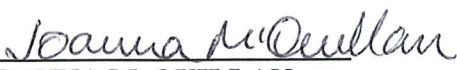
INDEPENDENT EXAMINERS

The independent examiner, O'Hara Shearer, Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office and a resolution, will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

SMALL COMPANY EXEMPTIONS

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

BY ORDER OF THE BOARD


JOANNA McQUILLAN
CHAIRPERSON

DATE: 20th November 2024

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2024. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors 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 company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

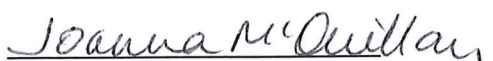
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant information of which the company's independent examiner is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By order of the board:


JOANNA McQUILLAN
DIRECTOR

DATE 20th November 2024

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

Independent Examiner's Report to the Trustees of Home-Start South and East Belfast

I report on the accounts of the company for the year ended 31st March 2024 which are set out on pages 1 to 15.

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

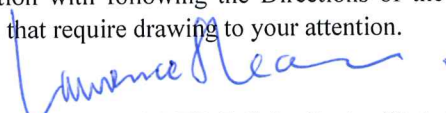
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the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

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

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

Independent examiner's statement

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


LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS

547 Falls Road
Belfast
BT11 9AB

Dated: 20th November 2024

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

The financial statements have been prepared under the historical cost convention.

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 which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Income Recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets

All tangible fixed assets are recorded at cost.

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Office equipment	25% straight line
------------------	-------------------

Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a pension scheme. The amount recognised in income and expenditure as an expense in relation to defined contribution plans was £3,017 (2023: £4,533)

Debtors and Prepayments

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

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

The income received from funders depends on the charity meeting detailed criteria on expenses plans. Grants given under such conditions are also given subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income is only deferred when the donor specifies that the grant/donation must only be used in future accounting periods; or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when: fees/performance related grants are received in advance of the performance/event to which they relate.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

HOME-START SOUTH AND EAST BELFAST
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 31ST MARCH 2024

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	1	-	-	-	-	-
Income from investments	2	69	-	-	69	80
Income from charitable activities	3	35,736	1,850	-	37,586	62,680
Income from other trading activities	4	7,702	-	-	7,702	5,784
TOTAL INCOME AND ENDOWMENTS		43,507	1,850	-	45,357	68,544
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	44,901	1,850	-	46,751	74,707
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		44,901	1,850	-	46,751	74,707
NET INCOME/(EXPENDITURE)		(1,394)	-	-	(1,394)	(6,163)
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		(1,394)	-	-	(1,394)	(6,163)
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		6,962	-	-	6,962	13,125
Prior Year Adjustment	15	4,000	-	-	4,000	-
TOTAL FUNDS CARRIED FORWARD		9,568	-	-	9,568	6,962

The Statement of Financial Activities includes all gains and losses in the year and therefore a
Statement of Total Recognised Gains and Losses has not been prepared

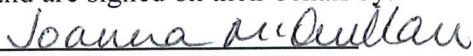
All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

HOME-START SOUTH AND EAST BELFAST
BALANCE SHEET
AS AT 31ST MARCH 2024

	NOTES	2024 £	2023 £
FIXED ASSETS			
Tangible assets	9	1	1
CURRENT ASSETS			
Debtors and prepayments	10	385	385
Cash at bank		1,498	4,053
Cash on deposit		10,898	11,295
Cash in hand		27	41
		12,808	15,774
Creditors: amounts falling due within one year	11	(3,241)	(8,813)
		9,567	6,961
NET CURRENT ASSETS/(LIABILITIES)		9,567	6,961
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		9,568	6,962
Creditors: amounts falling due after more than one year		-	-
		9,568	6,962
NET ASSETS/(LIABILITIES)		9,568	6,962
FUNDS:			
ENDOWMENT FUNDS			
		-	-
UNRESTRICTED INCOME FUNDS	13	9,568	6,962
RESTRICTED INCOME FUNDS	14	-	-
		9,568	6,962

These financial statements were approved by the Trustees on 20th November 2024 and are signed on their behalf by:


JOANNA McQUILLAN
DIRECTOR

DATE 20th November 2024

The accompanying accounting policies and notes form part of these financial statements

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
	-	-	-	-	-	-

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	69	-	69	80	-	80
	69	-	69	80	-	80

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Belfast Health & Social Care Trust	35,736	-	35,736	34,525	-	34,525
Sure Start	-	-	-	28,155	-	28,155
Bauer Media	-	1,850	1,850	-	-	-
Less: Deferred Income	-	-	-	-	-	-
	35,736	1,850	37,586	62,680	-	62,680

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Fundraising	7,702	-	7,702	5,784	-	5,784
	7,702	-	7,702	5,784	-	5,784

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Wages and salaries (See Note 8)	37,708	-	37,708	56,657	-	56,657
Social security costs (See Note 8)	1,131	-	1,131	1,700	-	1,700
Repairs and office maintenance	385	-	385	129	-	129
Printing, postage and stationery	55	-	55	574	-	574
Staff travel & subsistence	-	-	-	13	-	13
Volunteer recruitment, training and expenses	-	-	-	33	-	33
Cash for kids costs	-	1,850	1,850	-	-	-
Sundry expenses	6	-	6	37	-	37
	39,285	1,850	41,135	59,143	-	59,143

Support Costs and Governance costs

Staff and committee training	-	-	-	-	-	-
Telephone and internet	226	-	226	763	-	763
Rent, rates and service charges	2,469	-	2,469	9,983	-	9,983
Insurance	759	-	759	553	-	553
Independent examiners remuneration	990	-	990	960	-	960
Legal and professional fees	1,172	-	1,172	3,057	-	3,057
Bank interest and charges	-	-	-	27	-	27
Depreciation	-	-	-	221	-	221
	5,616	-	5,616	15,564	-	15,564

TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

	44,901	1,850	46,751	74,707	-	74,707
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HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR	2024	2023
This is stated after charging/(crediting)	£	£
Independent examiners remuneration	990	960
Depreciation	-	221
	990	1,181

8. SALARY COSTS AND EMOLUMENTS	2024	2023
	£	£
Total staff costs were as follows:		
Wages and salaries - key management personnel	8,103	22,724
Wages and salaries - other staff	29,605	33,933
Staff pension costs - key management personnel	243	682
Staff pension costs - other staff	888	1,018
Employer social security costs - key management personnel	421	2,005
Employer social security costs - other staff	2,193	2,273
Employer social security costs - Employment Allowance	(2,614)	(4,278)
	38,839	58,357

The average monthly number of employees during the year was as follows:	2024	2023
	Number	Number
	3	3

No employees had emoluments in excess of £60,000 (2023: £Nil)

Trustees' remuneration and benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2024. (2023: £Nil)

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2024. (2023: £Nil)

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

9. TANGIBLE FIXED ASSETS

	Office Equipment £	Total £
COST		
As at 1st April 2023	3,639	3,639
Additions	-	-
Disposals	-	-
	3,639	3,639
As at 31st March 2024	3,639	3,639
 DEPRECIATION		
As at 1st April 2023	3,638	3,638
Charge for year	-	-
Eliminated on disposal	-	-
	3,638	3,638
As at 31st March 2024	3,638	3,638
Net book value 2024	1	1
Net book value 2023	1	1

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024 £	2023 £
Debtors	-	-
Prepayments	385	385
	385	385
	385	385

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024 £	2023 £
Bank loans and overdrafts	-	-
Social security costs and other taxes	2,287	1,607
Accrued expenses	954	7,206
Deferred income (See Note 10)	-	-
	3,241	8,813
	3,241	8,813

12. MOVEMENT IN FUNDS	Opening Balance £	Net Movement in Funds £	Prior Year Adjustment £	2024 £	2023 £
Unrestricted Income Funds					
General fund	6,962	(1,394)	4,000	9,568	13,125
	6,962	(1,394)	4,000	9,568	13,125
	6,962	(1,394)	4,000	9,568	13,125
Restricted Income Funds					
General fund	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

13. UNRESTRICTED INCOME FUNDS	2024	2023
	£	£
Balance at 1st April 2023	6,962	13,125
Incoming resources for the year	43,507	68,544
Resources expended for the year	(44,901)	(74,707)
Transfers between funds	-	-
Prior Year Adjustment	4,000	-
	<hr/>	<hr/>
Balance at 31st March 2024	<u>9,568</u>	<u>6,962</u>
14. RESTRICTED INCOME FUNDS	2024	2023
	£	£
Balance at 1st April 2023	-	-
Incoming resources for the year	1,850	-
Resources expended for the year	(1,850)	-
Transfers between funds	-	-
Prior Year Adjustment	-	-
	<hr/>	<hr/>
Balance at 31st March 2024	<u>-</u>	<u>-</u>

15. PRIOR YEAR ADJUSTMENT

This relates to the writing off of a rent payable provision that is no longer applicable.

16. LEGAL STATUS

Home-Start South and East Belfast is a Company Limited by Guarantee. Each member has agreed to contribute £1 in the event of a compulsory winding up.

Home-Start South and East Belfast is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Home-Start South and East Belfast is a Charity registered with The Charity Commission for Northern Ireland Charity Number 106103. Date of Registration 20th January 2017.

Home-Start South and East Belfast

Northern Ireland - Charity number 106093

Annual report

Chairperson

Joanna McQuillan

Management Committee

Rosemary Clarke (Vice-Chair)
Eileen Anghel (Treasurer)
Breda Connolly
Paddy Donnelly
Marion Khosravi
Linda Kirk
Kathryn Baxter (Safeguarding Advisor)

Scheme Organiser

Michelle Boyde

Secretary

Jacky Sinclair

Registered Office

Unit 22
Connswater Shopping Centre
Belfast
Co Antrim
BT5 5DL

Auditors

O'Hara Shearer
547 Falls Rd,
Belfast
BT11 9AB,

Company Number NIO20434
NI Charity Number NIC106093

Contacting us:

Home-Start South & East Belfast
Unit 22
Connswater Shopping Centre
Belfast
Co Antrim
BT5 5DL

homestartsebelfast@gmail.com

Telephone: 07375642866



Carol Holmes

Phyllis Grier

Katherine Holmes

Eileen Anghel

Elaine Jones

Linda Telford

Joanna McQuillan

Sandra Boyde

Rosemary Clarke

Paddy Donnelly

Nualla McParland

Pamela McDowell

Marion Khosravi

Imogen Hallam

Linda Kirk

Eelco Westerhuis

Jacqueline wright

Marci Kocova



South & East Belfast

Annual Report

Home-Start South and East Belfast annual report and accounts 2023-2024



Chair's Report 2023/24

My second year as Chair of Home-Start South & East Belfast has been very challenging, but with some exciting new developments. Like all voluntary organisations, we are still struggling to attract volunteers, both for home visiting and to help in the children's shop. As home visiting is at the core of the service we provide, recruiting volunteers must remain our main focus. As a consequence of having few volunteers, we have also not received many new home visiting referrals. Thus, we must continue to seek new ways of supporting families and providing alternative services.

As ever, funding has also been an issue over the past year. In June 2023, Sure-Start South Belfast advised that they were completely withdrawing our funding. In order to remain financially viable both our senior Organiser, Eelco, and our administrator, Jacky, retired earlier than planned in October 2023. As a result, Michelle Boyde became the sole employee and took on the Organisers role. Our Treasurer, Eileen and myself took on as many extra tasks as we could to support Michelle. By the end of March 2024, our finances had stabilised somewhat as we continued to look for funding opportunities elsewhere to allow us to appoint a Family Support Worker and administrator to support Michelle.

On a brighter note, we successfully negotiated with the landlord of Connswater Shopping Centre to provide us with free accommodation for both our shop and office. We moved premises in October 2023 and again to a larger unit in the centre in March 2024. This has greatly increased our income from the Children's charity shop, whilst at the same time saving us rental costs. I would like to thank Michelle and Jacky for managing these moves which required a lot of extra work and effort.

We were delighted that Bullhouse Brewery chose us as their partner charity for 2023. As well as raising money for HSSEB through their Bullapalooza event in June and a very successful quiz in November, they also held a toy drive at Christmas for our families. We also received some funding from the Black Santa sit-out and Christmas toys from Cash for Kids.

Personally I would like to thank the Committee and especially Eileen for their on-going support and advice over the past year. Michelle has worked very hard to keep the scheme running whilst also managing the shop and seeking and supporting volunteers. Eelco has always been at the end of the phone providing his expert advice when needed. Lastly, we wouldn't be a Home-Start charity without our volunteers, both visiting families and running the shop, whose number we can hopefully increase over the next year.

Joanna McQuillan (Chair)

Organiser's Report 2023/24

The process of recruiting families and volunteers has been slow this year. We lost our Sure Start funding which pushed us to look for improved premises for the shop and office to Connswater Shopping Centre. This move took up a lot of time and once we got settled in the unit in Connswater, we moved again 6 months later. Once we were settled into the new unit the shop got very busy and we had to recruit more shop volunteers.

We have continued to support our existing families with home visits from their volunteers and providing them with other services. We have been able to get families food bags when needed. They also have access to clothes from the shop. The families received their Christmas hamper on Christmas eve from Store House. We also applied to the Cool FM Cash for Kids appeal at Christmas. We were overwhelmed with the amount of toys we received, but we managed to get them all out to the families that needed them. We also applied to the cost of living fund from Cash for Kids and received £1850. We helped our families by giving them Tesco gift vouchers to buy food over the Easter holidays.

Moving forward we are planning to apply for funding to recruit a Family Support Worker and part time Administrator. This will allow us the run another Healthy Eating Project, Laundry Project and start some group sessions. We are looking at new ways of advertising to recruit more volunteers through Volunteer Now, the East Belfast Community Development Association, Community NI and on Facebook. We attend monthly meetings of the local Family Hubs to encourage referrals to our service.

Michelle Boyde (Scheme Organiser)



Treasurer's Report 2023/24

This year provided challenges with the loss of Sure-Start funding and things looked somewhat bleak by the summer, however the Autumn provided some hope although bittersweet. Income was boosted by the premises move to Connswater Shopping Centre which led to a significant rise in shop takings due to increased footfall. Fundraising was difficult during this period so Bullhouse East's choice to support our charity for the 2023 year was fortunate. Successful applications to the 'Cash for Kids' grant supplied £1,850 of vouchers which supported 15 families. Expenditure was greatly reduced by the retirement of the Senior Organiser and Administrator whose expertise was greatly missed but financially kept the charity afloat. The move to Connswater resulted in reduced overheads, a better display of stock and a brighter working environment. The end of the financial year provided a more promising outlook but it required a lot of effort and I echo the thanks that our Chair, Joanna, has expressed to all concerned and add my own special thanks for her leadership.

Eileen Anghel (Treasurer)

ACCOUNTS 2023/24

Expenditure 2023/24		Income 2023/24	
Salaries/PAYE	£ 38,624	Belfast Trust	£35,736
Core Costs	£ 6,200	Sure Start	£ 2,750
Total Costs	£ 44,824	Bullhouse East Fundraising	£ 822
		Other Donations	£ 325
		Cash for Kids	£ 1,850
		Charity Shop	£ 6,855
		Total	£ 48,338



Charity Shop Report 2023/24

Since October 2023, we have moved from our original location on Albertbridge road to Connswater shopping centre. After starting in a shop next to the Range with low traffic we moved to a higher traffic area within the shopping centre allowing for a greater income, new generous donors and a variety of new customers.

Over all, the shop is proving functional in our mission to support families by generating a good income.

The opportunity provided by having a larger floor space meant that we could review the layout and make every section easily visible with all the age groups clearly displayed and having a more organised and professional approach has made the shop more accessible and user friendly.

This has clearly increased turnover. The shop also still remains a place where families can come and chat to the Scheme Organiser and Family Support Worker if required. A private area is available at all

Home-Start South and East Belfast

Northern Ireland - Charity number 106093

Annual return

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 020434

CHARITY REGISTRATION NUMBER NIC 106093

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

CONTENTS

	Page
Members and Professional Advisors	1
Trustees' Annual Report (including the Statement of Trustees' Responsibilities in respect of financial statements)	2a to 2e & Page 3
Report of the Independent Examiner to the Trustees	4
Accounting Policies	5-7
Statement of Financial Activities (incorporating the income and expenditure account)	8
Balance Sheet	9
Notes to the Financial Statements	10-15

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

OFFICERS AND OTHER INFORMATION

Directors	Joanna McQuillan (Chairperson) Eileen Anghel (Treasurer) Rosemary Clarke Breda Connolly (Resigned 6th September 2024) Marion Khosravi Anne Linda Kirk Eelco Westerhuis (Appointed 31st July 2024)
Company Secretary	Eelco Westerhuis (Resigned 31st October 2023)
Registered Office	Unit 22 Connswater Shopping Centre Connswater Link Belfast BT5 5DL
Independent Examiner	O'Hara Shearer Chartered Accountants and Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Ulster Bank Limited Connswater Branch Arches Retail Park Belfast, BT5 4AF
Company Registration Number	NI 020434
Charity Commission Northern Ireland	NIC 106093

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

REPORT OF THE DIRECTORS

The directors present their report together with the audited financial statements for the year ended 31st March 2024.

INCORPORATION

The company was incorporated on the 5th May 1987.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

The principal activities of the organisation are to provide in South and East Belfast, support in practical and emotional forms, to parents of pre-school children, who may be experiencing difficulties in their family situation.

The directors consider the performance of the company during the period and its position at the year end to be satisfactory.

RESULTS

The loss of the company for the year ended 31st March 2024 was £1,394 and was all attributed to the principal activity.

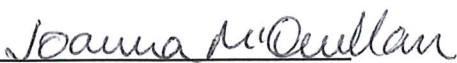
INDEPENDENT EXAMINERS

The independent examiner, O'Hara Shearer, Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office and a resolution, will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

SMALL COMPANY EXEMPTIONS

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

BY ORDER OF THE BOARD


JOANNA McQUILLAN
CHAIRPERSON

DATE: 20th November 2024

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2024. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors 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 company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant information of which the company's independent examiner is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By order of the board:


JOANNA McQUILLAN
DIRECTOR

DATE 20th November 2024

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

Independent Examiner's Report to the Trustees of Home-Start South and East Belfast

I report on the accounts of the company for the year ended 31st March 2024 which are set out on pages 1 to 15.

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

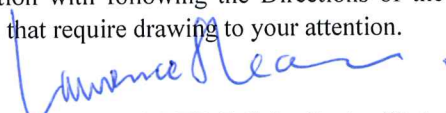
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the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

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

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

Independent examiner's statement

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


LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS

547 Falls Road
Belfast
BT11 9AB

Dated: 20th November 2024

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

The financial statements have been prepared under the historical cost convention.

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 which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Income Recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets

All tangible fixed assets are recorded at cost.

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Office equipment	25% straight line
------------------	-------------------

Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a pension scheme. The amount recognised in income and expenditure as an expense in relation to defined contribution plans was £3,017 (2023: £4,533)

Debtors and Prepayments

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

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

The income received from funders depends on the charity meeting detailed criteria on expenses plans. Grants given under such conditions are also given subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income is only deferred when the donor specifies that the grant/donation must only be used in future accounting periods; or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when: fees/performance related grants are received in advance of the performance/event to which they relate.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

HOME-START SOUTH AND EAST BELFAST
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 31ST MARCH 2024

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	1	-	-	-	-	-
Income from investments	2	69	-	-	69	80
Income from charitable activities	3	35,736	1,850	-	37,586	62,680
Income from other trading activities	4	7,702	-	-	7,702	5,784
TOTAL INCOME AND ENDOWMENTS		43,507	1,850	-	45,357	68,544
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	44,901	1,850	-	46,751	74,707
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		44,901	1,850	-	46,751	74,707
NET INCOME/(EXPENDITURE)		(1,394)	-	-	(1,394)	(6,163)
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		(1,394)	-	-	(1,394)	(6,163)
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		6,962	-	-	6,962	13,125
Prior Year Adjustment	15	4,000	-	-	4,000	-
TOTAL FUNDS CARRIED FORWARD		9,568	-	-	9,568	6,962

The Statement of Financial Activities includes all gains and losses in the year and therefore a
Statement of Total Recognised Gains and Losses has not been prepared

All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

HOME-START SOUTH AND EAST BELFAST
BALANCE SHEET
AS AT 31ST MARCH 2024

	NOTES	2024 £	2023 £
FIXED ASSETS			
Tangible assets	9	1	1
CURRENT ASSETS			
Debtors and prepayments	10	385	385
Cash at bank		1,498	4,053
Cash on deposit		10,898	11,295
Cash in hand		27	41
		12,808	15,774
Creditors: amounts falling due within one year	11	(3,241)	(8,813)
		9,567	6,961
NET CURRENT ASSETS/(LIABILITIES)		9,567	6,961
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		9,568	6,962
Creditors: amounts falling due after more than one year		-	-
		9,568	6,962
NET ASSETS/(LIABILITIES)		9,568	6,962
FUNDS:			
ENDOWMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	13	9,568	6,962
RESTRICTED INCOME FUNDS	14	-	-
		9,568	6,962
		9,568	6,962

These financial statements were approved by the Trustees on 20th November 2024
and are signed on their behalf by:

Joanna McQuillan
JOANNA McQUILLAN
DIRECTOR

DATE 20th November 2024

The accompanying accounting policies and notes form part of these financial statements

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
	-	-	-	-	-	-

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	69	-	69	80	-	80
	69	-	69	80	-	80

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Belfast Health & Social Care Trust	35,736	-	35,736	34,525	-	34,525
Sure Start	-	-	-	28,155	-	28,155
Bauer Media	-	1,850	1,850	-	-	-
Less: Deferred Income	-	-	-	-	-	-
	35,736	1,850	37,586	62,680	-	62,680

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Fundraising	7,702	-	7,702	5,784	-	5,784
	7,702	-	7,702	5,784	-	5,784

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Wages and salaries (See Note 8)	37,708	-	37,708	56,657	-	56,657
Social security costs (See Note 8)	1,131	-	1,131	1,700	-	1,700
Repairs and office maintenance	385	-	385	129	-	129
Printing, postage and stationery	55	-	55	574	-	574
Staff travel & subsistence	-	-	-	13	-	13
Volunteer recruitment, training and expenses	-	-	-	33	-	33
Cash for kids costs	-	1,850	1,850	-	-	-
Sundry expenses	6	-	6	37	-	37
	39,285	1,850	41,135	59,143	-	59,143
Support Costs and Governance costs						
Staff and committee training	-	-	-	-	-	-
Telephone and internet	226	-	226	763	-	763
Rent, rates and service charges	2,469	-	2,469	9,983	-	9,983
Insurance	759	-	759	553	-	553
Independent examiners remuneration	990	-	990	960	-	960
Legal and professional fees	1,172	-	1,172	3,057	-	3,057
Bank interest and charges	-	-	-	27	-	27
Depreciation	-	-	-	221	-	221
	5,616	-	5,616	15,564	-	15,564
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	44,901	1,850	46,751	74,707	-	74,707

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR	2024	2023
This is stated after charging/(crediting)	£	£
Independent examiners remuneration	990	960
Depreciation	-	221
	<hr/> <hr/>	<hr/> <hr/>

8. SALARY COSTS AND EMOLUMENTS	2024	2023
	£	£
Total staff costs were as follows:		
Wages and salaries - key management personnel	8,103	22,724
Wages and salaries - other staff	29,605	33,933
Staff pension costs - key management personnel	243	682
Staff pension costs - other staff	888	1,018
Employer social security costs - key management personnel	421	2,005
Employer social security costs - other staff	2,193	2,273
Employer social security costs - Employment Allowance	(2,614)	(4,278)
	<hr/> <hr/>	<hr/> <hr/>
	38,839	58,357

The average monthly number of employees during the year was as follows:	2024	2023
	Number	Number
	3	3
	<hr/> <hr/>	<hr/> <hr/>

No employees had emoluments in excess of £60,000 (2023: £Nil)

Trustees' remuneration and benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2024. (2023: £Nil)

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2024. (2023: £Nil)

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

9. TANGIBLE FIXED ASSETS

	Office Equipment £	Total £
COST		
As at 1st April 2023	3,639	3,639
Additions	-	-
Disposals	-	-
	3,639	3,639
As at 31st March 2024	3,639	3,639
 DEPRECIATION		
As at 1st April 2023	3,638	3,638
Charge for year	-	-
Eliminated on disposal	-	-
	3,638	3,638
As at 31st March 2024	3,638	3,638
Net book value 2024	1	1
Net book value 2023	1	1

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024 £	2023 £
Debtors	-	-
Prepayments	385	385
	385	385
	385	385

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024 £	2023 £
Bank loans and overdrafts	-	-
Social security costs and other taxes	2,287	1,607
Accrued expenses	954	7,206
Deferred income (See Note 10)	-	-
	3,241	8,813
	3,241	8,813

12. MOVEMENT IN FUNDS

	Opening Balance £	Net Movement in Funds £	Prior Year Adjustment £	2024 £	2023 £
Unrestricted Income Funds					
General fund	6,962	(1,394)	4,000	9,568	13,125
	6,962	(1,394)	4,000	9,568	13,125
	6,962	(1,394)	4,000	9,568	13,125
Restricted Income Funds					
General fund	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

13. UNRESTRICTED INCOME FUNDS	2024	2023
	£	£
Balance at 1st April 2023	6,962	13,125
Incoming resources for the year	43,507	68,544
Resources expended for the year	(44,901)	(74,707)
Transfers between funds	-	-
Prior Year Adjustment	4,000	-
	<hr/>	<hr/>
Balance at 31st March 2024	<u>9,568</u>	<u>6,962</u>
14. RESTRICTED INCOME FUNDS	2024	2023
	£	£
Balance at 1st April 2023	-	-
Incoming resources for the year	1,850	-
Resources expended for the year	(1,850)	-
Transfers between funds	-	-
Prior Year Adjustment	-	-
	<hr/>	<hr/>
Balance at 31st March 2024	<u>-</u>	<u>-</u>

15. PRIOR YEAR ADJUSTMENT

This relates to the writing off of a rent payable provision that is no longer applicable.

16. LEGAL STATUS

Home-Start South and East Belfast is a Company Limited by Guarantee. Each member has agreed to contribute £1 in the event of a compulsory winding up.

Home-Start South and East Belfast is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Home-Start South and East Belfast is a Charity registered with The Charity Commission for Northern Ireland Charity Number 106103. Date of Registration 20th January 2017.

Home-Start South and East Belfast

Northern Ireland - Charity number 106093

Accounts

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 020434

CHARITY REGISTRATION NUMBER NIC 106093

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

CONTENTS

	Page
Members and Professional Advisors	1
Trustees' Annual Report (including the Statement of Trustees' Responsibilities in respect of financial statements)	2a to 2e & Page 3
Report of the Independent Examiner to the Trustees	4
Accounting Policies	5-7
Statement of Financial Activities (incorporating the income and expenditure account)	8
Balance Sheet	9
Notes to the Financial Statements	10-15

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

OFFICERS AND OTHER INFORMATION

Directors	Joanna McQuillan (Chairperson) Eileen Anghel Rosemary Clarke Breda Connolly Patrick Donnelly Marion Khosravi Joanna McQuillan Anne Linda Kirk
Secretary	Eelco Westerhuis
Registered Office	140 Albertbidge Road Belfast BT5 4GS
Independent Examiner	O'Hara Shearer Chartered Accountants and Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Ulster Bank Limited Connswater Branch Arches Retail Park Belfast, BT5 4AF
Company Registration Number	NI 020434
Charity Commission Northern Ireland	NIC 106093

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE DIRECTORS

The directors present their report together with the audited financial statements for the year ended 31st March 2023.

INCORPORATION

The company was incorporated on the 5th May 1987.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

The principal activities of the organisation are to provide in South and East Belfast, support in practical and emotional forms, to parents of pre-school children, who may be experiencing difficulties in their family situation.

The directors consider the performance of the company during the period and its position at the year end to be satisfactory.

RESULTS

The loss of the company for the year ended 31st March 2023 was £6,163 and was all attributed to the principal activity.

INDEPENDENT EXAMINERS

The independent examiner, O'Hara Shearer, Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office and a resolution, will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

SMALL COMPANY EXEMPTIONS

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

BY ORDER OF THE BOARD

EILEEN ANGHEL
CHAIRPERSON

DATE: 19th January 2024

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year.

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2023. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors 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 company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant information of which the company's independent examiner is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By order of the board:

JOANNA McQUILLAN
DIRECTOR

DATE 19th January 2024

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

Independent Examiner's Report to the Trustees of Home-Start South and East Belfast

I report on the accounts of the company for the year ended 31st March 2023 which are set out on pages 1 to 15.

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

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

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

Independent examiner's statement

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

LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 Falls Road
Belfast
BT11 9AB
Dated: 19th January 2024

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

The financial statements have been prepared under the historical cost convention.

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 which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Income Recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets

All tangible fixed assets are recorded at cost.

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Office equipment	25% straight line
------------------	-------------------

Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a pension scheme. The amount recognised in income and expenditure as an expense in relation to defined contribution plans was £4,533 (2022: £4,466)

Debtors and Prepayments

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

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

The income received from funders depends on the charity meeting detailed criteria on expenses plans.

Grants given under such conditions are also given subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income is only deferred when the donor specifies that the grant/donation must only be used in future accounting periods; or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when: fees/performance related grants are received in advance of the performance/event to which they relate.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

HOME-START SOUTH AND EAST BELFAST
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 31ST MARCH 2023

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	1	-	-	-	-	-
Income from investments	2	80	-	-	80	1
Income from charitable activities	3	62,680	-	-	62,680	72,539
Income from other trading activities	4	5,784	-	-	5,784	4,102
TOTAL INCOME AND ENDOWMENTS		68,544	-	-	68,544	76,642
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	74,707	-	-	74,707	75,259
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		74,707	-	-	74,707	75,259
NET INCOME/(EXPENDITURE)		(6,163)	-	-	(6,163)	1,383
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		(6,163)	-	-	(6,163)	1,383
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		13,125	-	-	13,125	11,742
TOTAL FUNDS CARRIED FORWARD		6,962	-	-	6,962	13,125

The Statement of Financial Activities includes all gains and losses in the year and therefore a
Statement of Total Recognised Gains and Losses has not been prepared

All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

HOME-START SOUTH AND EAST BELFAST
BALANCE SHEET
AS AT 31ST MARCH 2023

	NOTES	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	1	222
CURRENT ASSETS			
Debtors and prepayments	10	385	178
Cash at bank		4,053	378
Cash on deposit		11,295	21,499
Cash in hand		41	41
		15,774	22,096
Creditors: amounts falling due within one year	11	(8,813)	(9,193)
		6,961	12,903
NET CURRENT ASSETS/(LIABILITIES)		6,961	12,903
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		6,962	13,125
Creditors: amounts falling due after more than one year		-	-
		6,962	13,125
NET ASSETS/(LIABILITIES)		6,962	13,125
FUNDS:			
ENDOWMENT FUNDS			
		-	-
UNRESTRICTED INCOME FUNDS	13	6,962	13,125
RESTRICTED INCOME FUNDS	14	-	-
		6,962	13,125
		6,962	13,125

These financial statements were approved by the Trustees on 19th January 2024
and are signed on their behalf by:

JOANNA McQUILLAN
DIRECTOR

DATE 19th January 2024

The accompanying accounting policies and notes form part of these financial statements

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
	-	-	-	-	-	-

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	80	-	80	1	-	1
	80	-	80	1	-	1

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Belfast Health & Social Care Trust	34,525	-	34,525	33,112	-	33,112
Sure Start	28,155	-	28,155	29,544	-	29,544
Ulster Community Foundation	-	-	-	8,533	-	8,533
Eastside Partnership	-	-	-	1,350	-	1,350
Less: Deferred Income	-	-	-	-	-	-
	62,680	-	62,680	72,539	-	72,539

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Fundraising	5,784	-	5,784	4,102	-	4,102
	5,784	-	5,784	4,102	-	4,102

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Wages and salaries (See Note 8)	56,657	-	56,657	55,810	-	55,810
Social security costs (See Note 8)	1,700	-	1,700	1,714	-	1,714
Repairs and office maintenance	129	-	129	120	-	120
Printing, postage and stationery	574	-	574	269	-	269
Staff travel & subsistence	13	-	13	454	-	454
Volunteer recruitment, training and expenses	33	-	33	-	-	-
LFT charitable trust costs	-	-	-	-	2,278	2,278
Healthy eating costs	-	-	-	91	1,201	1,292
Cash for kids costs	-	-	-	-	-	-
Sundry expenses	37	-	37	53	-	53
	59,143	-	59,143	58,511	3,479	61,990
Support Costs and Governance costs						
Staff and committee training	-	-	-	-	-	-
Telephone and internet	763	-	763	739	-	739
Rent, rates and service charges	9,983	-	9,983	10,043	-	10,043
Insurance	553	-	553	887	-	887
Independent examiners remuneration	960	-	960	954	-	954
Legal and professional fees	3,057	-	3,057	-	-	-
Bank interest and charges	27	-	27	62	-	62
Depreciation	221	-	221	584	-	584
	15,564	-	15,564	13,269	-	13,269
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	74,707	-	74,707	71,780	3,479	75,259

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR	2023	2022
This is stated after charging/(crediting)	£	£
Independent examiners remuneration	960	954
Depreciation	221	584
	<hr/> <hr/>	<hr/> <hr/>

8. SALARY COSTS AND EMOLUMENTS	2023	2022
	£	£
Total staff costs were as follows:		
Wages and salaries - key management personnel	22,724	27,437
Wages and salaries - other staff	33,933	28,373
Staff pension costs - key management personnel	682	824
Staff pension costs - other staff	1,018	851
Employer social security costs - key management personnel	2,005	2,566
Employer social security costs - other staff	2,273	1,473
Employer social security costs - Employment Allowance	(4,278)	(4,000)
	<hr/> <hr/>	<hr/> <hr/>
	58,357	57,524

The average monthly number of employees during the year was as follows:	2023	2022
	Number	Number
	3	3
	<hr/> <hr/>	<hr/> <hr/>

No employees had emoluments in excess of £60,000 (2022: £Nil)

Trustees' remuneration and benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2023. (2022: £Nil)

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2023. (2022: £Nil)

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

9. TANGIBLE FIXED ASSETS

	Office Equipment £	Total £
COST		
As at 1st April 2022	3,639	3,639
Additions	-	-
Disposals	-	-
	3,639	3,639
As at 31st March 2023	3,639	3,639
 DEPRECIATION		
As at 1st April 2022	3,417	3,417
Charge for year	221	221
Eliminated on disposal	-	-
	3,638	3,638
As at 31st March 2023	3,638	3,638
Net book value 2023	1	1
Net book value 2022	222	222

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Debtors	-	-
Prepayments	385	178
	<u>385</u>	<u>178</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Bank loans and overdrafts	-	-
Social security costs and other taxes	1,607	1,268
Accrued expenses	7,206	7,925
Deferred income (See Note 10)	-	-
	<u>8,813</u>	<u>9,193</u>

12. MOVEMENT IN FUNDS

	Opening Balance	Net Movement in Funds	2023	2022
	£	£	£	£
Unrestricted Income Funds				
General fund	13,125	(6,163)	6,962	13,125
	<u>13,125</u>	<u>(6,163)</u>	<u>6,962</u>	<u>13,125</u>

	Opening Balance	Net Movement in Funds	2023	2022
	£	£	£	£
Restricted Income Funds				
General fund	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

13. UNRESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	13,125	8,263
Incoming resources for the year	68,544	76,642
Resources expended for the year	(74,707)	(71,780)
Transfers between funds	-	-
	<hr/>	<hr/>
Balance at 31st March 2023	<u>6,962</u>	<u>13,125</u>

14. RESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	-	3,479
Incoming resources for the year	-	-
Resources expended for the year	-	(3,479)
Transfers between funds	-	-
	<hr/>	<hr/>
Balance at 31st March 2023	<u>-</u>	<u>-</u>

15. LEGAL STATUS

Home-Start South and East Belfast is a Company Limited by Guarantee. Each member has agreed to contribute £1 in the event of a compulsory winding up.

Home-Start South and East Belfast is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Home-Start South and East Belfast is a Charity registered with The Charity Commission for Northern Ireland Charity Number 106103. Date of Registration 20th January 2017.

Home-Start South and East Belfast

Northern Ireland - Charity number 106093

Annual report

Chairperson

Joanna McQuillan

Management Committee

Rosemary Clarke (Vice-Chair)
Eileen Anghel (Treasurer)
Breda Connolly
Marion Khosravi
Linda Kirk
Kathryn (Safeguarding Advisor)

Scheme Organiser

Eelco Westerhuis (Secretary to Trustees)

Secretary

Jacky Sinclair

Family Support Worker

Michelle Boyde

Registered Office

140 Albertbridge Road
Belfast
BT5 4GS

Auditors

O'Hara Shearer
547 Falls Rd,
Belfast
BT11 9AB,
United Kingdom

Company Number NIO20434
NI Charity Number NIC106093



Breda Connolly

Carol Holmes

Phyllis Grier

Katherine Holmes

Eileen Anghel

Elaine Jones

Tadela Wallace

Joanna McQuillan

Sandra Boyde

Rosemary Clarke

Paddy Donnelly

Nualla McParland

Pamela McDowell

Marion Khosravi

Noemi De Rosa

Linda Kirk

HOME START

South & East Belfast

Annual Report

Home-Start South and East Belfast
annual report and accounts 2022-2023



Contacting us:

Home-Start South & East Belfast
140 Albertbridge Road
Belfast
BT5 4GS

homestartsebelfast@gmail.com

Telephone: 07375642866

Chair's Report 2022/23

My first year as Chair of Home-Start South & East Belfast has been challenging, but also very rewarding. Like all voluntary organisations, post covid we are struggling to attract volunteers, both for home visiting and to help in the children's shop. As home visiting is at the core of the service we provide, recruiting volunteers must remain our main focus.

As ever, funding has also been an issue over the past year. In September 2022, Surestart South Belfast advised that they were withdrawing our funding, thus leaving us with a service to East Belfast only. As a result, some strategic and operational changes were made. We started to explore the possibility of moving our office and shop accommodation to Connswater Shopping Centre which had some vacant units, in order to reduce our operational costs.



Eelco and Jacky both agreed to reduce their hours to 3 days per week and we are very grateful to them for this. At the same time the Committee agreed that Michelle's role should be changed from Family Support Worker to Organiser Working to a Senior, to provide Eelco with some extra management support and as succession planning.

On a positive note we heard early in 2023 that Bullhouse Brewery had chosen us as their partner charity for the year, with some fundraising events organised for 2023-2024. We also received increased funding from the Black Santa sit-out, who visited our offices to make a short promotional video about the work we do. Personally I would like to thank Eelco, the Committee and especially Eileen for their ongoing support and advice over the past year, and Jacky and Michelle for their continuing hard work. Lastly, we wouldn't be a Home-Start charity without our volunteers, both visiting families and running the shop, whose number we can hopefully increase over the next year.

Joanna McQuillan (Chair)

Manager's Report 2022/23

This year continued very much as the previous year had predicted, the cost of living reaching impossible levels for many and daily reports of people having to choose between heating and eating or similar choices. While we are not a provisioning organisation but rather a prevention and early intervention we had to acknowledge that if basic needs are not being met then people are much less likely to accept higher level supports.

We have continued to provide pathways to food banks, white goods and anything that may help families save money they can then use towards basic household needs. As a result of the economic crisis the Children's Charity Shop has also continued to be a very important resource for many families.

Over the year we worked with just over 35 families at different levels of need and we have tried to respond as appropriately and empathetically as possible in managing their needs in what is a continuously changing environment.

As we move forwards we can see that our work is still essential and needed but will have to consider how a changing environment will affect our work in both content and method to keep it viable to families as well as financially to the organisation.

Eelco Westerhuis (Scheme Organiser)

Charity Shop Report 2022/23

The Children's Charity Shop in many ways reached an apex in providing resources for families that really needed them. Our sales were also boosted by some bulk buying through representatives of the Black Santa appeal who in turn donated them to vulnerable families in need.

We are regularly amazed at the kindness of people as they donate good quality clothes and toys that then are absolute essentials for many of our customers. And of course to combat as best we can the current cost of living increases we have not increased any of our prices.

And a big thankyou to the all the shop volunteers who make it a great and pleasant shopping experience.

Treasurer's Report 2022/23

My first year as Treasurer has been a learning experience. As stated by the Chair, the funding situation has been difficult and may not improve as charities compete for government resources. Eelco has assisted the Committee in the strive for minimal expenditure, prompting the move from the Albertbridge Road premises to Connswater Shopping Centre. Different opportunities for fundraising have been explored with some success. Income from the charity shop has been welcome and should improve in a new location with greater potential for footfall. The drive to recruit volunteers in areas other than home visiting could reduce operational costs. Thanks to all staff and volunteers for their efforts and support.

Eileen Anghel (Treasurer)

ACCOUNTS 2022/23

Expenditure 2022/23

Salaries/PAYE	£ 58,018
Core Costs	£ 20,365
Total Costs	£ 74,675

Income 2022/23

Belfast Trust	£34,525
Sure Start East Belfast	£20,414
Sure Start Inner City South Belfast	£ 7,741
Charity Shop	£ 2,485
Cathedral Trust/Black Santa	£ 1,000
Home-Start UK	£ 2,250
Total	£68,415



Family Support Worker's Report 2022/23

This year families continued struggling financially therefore, we needed to help them with their finances before we could provide emotional support. We were able to help with food bags from the food bank, and refer families to store house for food vouchers. We also helped with clothes and toys from our shop and any baby stuff that was needed prams etc.

We were able to help a number of families with vouchers towards school uniforms through the Scaffolding Project.

At Christmas 10 of our families received food hampers from Store House that provided everything they needed for a Christmas dinner. We also received bags of toys from collections held by a number of supporters.

We are continuing to look at additional funding to assist and support families with reducing gas and electric bills. We are still continuing to recruit new volunteers to support families.

Due to increased costs and tighter funding we are looking at new premises in Connswater Shopping Centre where we hope to increase shop activity and run a small parent and tots group offering access to basic advice and allowing mums to meet others for additional peer support.

Michelle Boyde (Family Support Worker)

Home-Start South and East Belfast

Northern Ireland - Charity number 106093

Annual return

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 020434

CHARITY REGISTRATION NUMBER NIC 106093

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

CONTENTS

	Page
Members and Professional Advisors	1
Trustees' Annual Report (including the Statement of Trustees' Responsibilities in respect of financial statements)	2a to 2e & Page 3
Report of the Independent Examiner to the Trustees	4
Accounting Policies	5-7
Statement of Financial Activities (incorporating the income and expenditure account)	8
Balance Sheet	9
Notes to the Financial Statements	10-15

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

OFFICERS AND OTHER INFORMATION

Directors	Joanna McQuillan (Chairperson) Eileen Anghel Rosemary Clarke Breda Connolly Patrick Donnelly Marion Khosravi Joanna McQuillan Anne Linda Kirk
Secretary	Eelco Westerhuis
Registered Office	140 Albertbidge Road Belfast BT5 4GS
Independent Examiner	O'Hara Shearer Chartered Accountants and Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Ulster Bank Limited Connswater Branch Arches Retail Park Belfast, BT5 4AF
Company Registration Number	NI 020434
Charity Commission Northern Ireland	NIC 106093

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE DIRECTORS

The directors present their report together with the audited financial statements for the year ended 31st March 2023.

INCORPORATION

The company was incorporated on the 5th May 1987.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

The principal activities of the organisation are to provide in South and East Belfast, support in practical and emotional forms, to parents of pre-school children, who may be experiencing difficulties in their family situation.

The directors consider the performance of the company during the period and its position at the year end to be satisfactory.

RESULTS

The loss of the company for the year ended 31st March 2023 was £6,163 and was all attributed to the principal activity.

INDEPENDENT EXAMINERS

The independent examiner, O'Hara Shearer, Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office and a resolution, will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

SMALL COMPANY EXEMPTIONS

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

BY ORDER OF THE BOARD

EILEEN ANGHEL
CHAIRPERSON

DATE: 19th January 2024

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year.

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2023. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors 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 company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant information of which the company's independent examiner is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By order of the board:

JOANNA McQUILLAN
DIRECTOR

DATE 19th January 2024

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

Independent Examiner's Report to the Trustees of Home-Start South and East Belfast

I report on the accounts of the company for the year ended 31st March 2023 which are set out on pages 1 to 15.

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

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

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

Independent examiner's statement

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

LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 Falls Road
Belfast
BT11 9AB
Dated: 19th January 2024

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

The financial statements have been prepared under the historical cost convention.

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 which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Income Recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets

All tangible fixed assets are recorded at cost.

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Office equipment	25% straight line
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Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a pension scheme. The amount recognised in income and expenditure as an expense in relation to defined contribution plans was £4,533 (2022: £4,466)

Debtors and Prepayments

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

HOME-START SOUTH AND EAST BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

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

The income received from funders depends on the charity meeting detailed criteria on expenses plans.

Grants given under such conditions are also given subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income is only deferred when the donor specifies that the grant/donation must only be used in future accounting periods; or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when: fees/performance related grants are received in advance of the performance/event to which they relate.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

HOME-START SOUTH AND EAST BELFAST
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 31ST MARCH 2023

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	1	-	-	-	-	-
Income from investments	2	80	-	-	80	1
Income from charitable activities	3	62,680	-	-	62,680	72,539
Income from other trading activities	4	5,784	-	-	5,784	4,102
TOTAL INCOME AND ENDOWMENTS		68,544	-	-	68,544	76,642
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	74,707	-	-	74,707	75,259
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		74,707	-	-	74,707	75,259
NET INCOME/(EXPENDITURE)		(6,163)	-	-	(6,163)	1,383
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		(6,163)	-	-	(6,163)	1,383
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		13,125	-	-	13,125	11,742
TOTAL FUNDS CARRIED FORWARD		6,962	-	-	6,962	13,125

The Statement of Financial Activities includes all gains and losses in the year and therefore a
Statement of Total Recognised Gains and Losses has not been prepared

All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

HOME-START SOUTH AND EAST BELFAST
BALANCE SHEET
AS AT 31ST MARCH 2023

	NOTES	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	1	222
CURRENT ASSETS			
Debtors and prepayments	10	385	178
Cash at bank		4,053	378
Cash on deposit		11,295	21,499
Cash in hand		41	41
		15,774	22,096
Creditors: amounts falling due within one year	11	(8,813)	(9,193)
		6,961	12,903
NET CURRENT ASSETS/(LIABILITIES)		6,961	12,903
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		6,962	13,125
Creditors: amounts falling due after more than one year		-	-
		6,962	13,125
NET ASSETS/(LIABILITIES)		6,962	13,125
FUNDS:			
ENDOWMENT FUNDS			
		-	-
UNRESTRICTED INCOME FUNDS	13	6,962	13,125
RESTRICTED INCOME FUNDS	14	-	-
		6,962	13,125
		6,962	13,125

These financial statements were approved by the Trustees on 19th January 2024
and are signed on their behalf by:

JOANNA McQUILLAN
DIRECTOR

DATE 19th January 2024

The accompanying accounting policies and notes form part of these financial statements

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
	-	-	-	-	-	-

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	80	-	80	1	-	1
	80	-	80	1	-	1

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Belfast Health & Social Care Trust	34,525	-	34,525	33,112	-	33,112
Sure Start	28,155	-	28,155	29,544	-	29,544
Ulster Community Foundation	-	-	-	8,533	-	8,533
Eastside Partnership	-	-	-	1,350	-	1,350
Less: Deferred Income	-	-	-	-	-	-
	62,680	-	62,680	72,539	-	72,539

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Fundraising	5,784	-	5,784	4,102	-	4,102
	5,784	-	5,784	4,102	-	4,102

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Wages and salaries (See Note 8)	56,657	-	56,657	55,810	-	55,810
Social security costs (See Note 8)	1,700	-	1,700	1,714	-	1,714
Repairs and office maintenance	129	-	129	120	-	120
Printing, postage and stationery	574	-	574	269	-	269
Staff travel & subsistence	13	-	13	454	-	454
Volunteer recruitment, training and expenses	33	-	33	-	-	-
LFT charitable trust costs	-	-	-	-	2,278	2,278
Healthy eating costs	-	-	-	91	1,201	1,292
Cash for kids costs	-	-	-	-	-	-
Sundry expenses	37	-	37	53	-	53
	59,143	-	59,143	58,511	3,479	61,990
Support Costs and Governance costs						
Staff and committee training	-	-	-	-	-	-
Telephone and internet	763	-	763	739	-	739
Rent, rates and service charges	9,983	-	9,983	10,043	-	10,043
Insurance	553	-	553	887	-	887
Independent examiners remuneration	960	-	960	954	-	954
Legal and professional fees	3,057	-	3,057	-	-	-
Bank interest and charges	27	-	27	62	-	62
Depreciation	221	-	221	584	-	584
	15,564	-	15,564	13,269	-	13,269
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	74,707	-	74,707	71,780	3,479	75,259

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR	2023	2022
This is stated after charging/(crediting)	£	£
Independent examiners remuneration	960	954
Depreciation	221	584
	<hr/> <hr/>	<hr/> <hr/>

8. SALARY COSTS AND EMOLUMENTS	2023	2022
	£	£
Total staff costs were as follows:		
Wages and salaries - key management personnel	22,724	27,437
Wages and salaries - other staff	33,933	28,373
Staff pension costs - key management personnel	682	824
Staff pension costs - other staff	1,018	851
Employer social security costs - key management personnel	2,005	2,566
Employer social security costs - other staff	2,273	1,473
Employer social security costs - Employment Allowance	(4,278)	(4,000)
	<hr/> <hr/>	<hr/> <hr/>
	58,357	57,524

The average monthly number of employees during the year was as follows:	2023	2022
	Number	Number
	3	3
	<hr/> <hr/>	<hr/> <hr/>

No employees had emoluments in excess of £60,000 (2022: £Nil)

Trustees' remuneration and benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2023. (2022: £Nil)

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2023. (2022: £Nil)

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

9. TANGIBLE FIXED ASSETS

	Office Equipment £	Total £
COST		
As at 1st April 2022	3,639	3,639
Additions	-	-
Disposals	-	-
	3,639	3,639
As at 31st March 2023	3,639	3,639
 DEPRECIATION		
As at 1st April 2022	3,417	3,417
Charge for year	221	221
Eliminated on disposal	-	-
	3,638	3,638
As at 31st March 2023	3,638	3,638
Net book value 2023	1	1
Net book value 2022	222	222

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Debtors	-	-
Prepayments	385	178
	<u>385</u>	<u>178</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Bank loans and overdrafts	-	-
Social security costs and other taxes	1,607	1,268
Accrued expenses	7,206	7,925
Deferred income (See Note 10)	-	-
	<u>8,813</u>	<u>9,193</u>

12. MOVEMENT IN FUNDS

	Opening Balance £	Net Movement in Funds £	2023 £	2022 £
Unrestricted Income Funds				
General fund	13,125	(6,163)	6,962	13,125
	<u>13,125</u>	<u>(6,163)</u>	<u>6,962</u>	<u>13,125</u>

	Opening Balance £	Net Movement in Funds £	2023 £	2022 £
Restricted Income Funds				
General fund	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

HOME-START SOUTH AND EAST BELFAST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

13. UNRESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	13,125	8,263
Incoming resources for the year	68,544	76,642
Resources expended for the year	(74,707)	(71,780)
Transfers between funds	-	-
	<hr/>	<hr/>
Balance at 31st March 2023	<u>6,962</u>	<u>13,125</u>

14. RESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	-	3,479
Incoming resources for the year	-	-
Resources expended for the year	-	(3,479)
Transfers between funds	-	-
	<hr/>	<hr/>
Balance at 31st March 2023	<u>-</u>	<u>-</u>

15. LEGAL STATUS

Home-Start South and East Belfast is a Company Limited by Guarantee. Each member has agreed to contribute £1 in the event of a compulsory winding up.

Home-Start South and East Belfast is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Home-Start South and East Belfast is a Charity registered with The Charity Commission for Northern Ireland Charity Number 106103. Date of Registration 20th January 2017.