

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

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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.

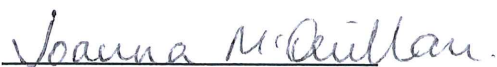
INDEPENDENT EXAMINERS

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:

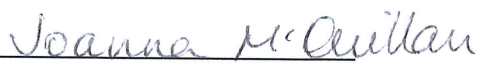
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

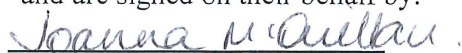
All of the above amounts relate to continuing activities

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)
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		-	-
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

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



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	-

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	-	-
	<hr/>	<hr/>
As at 31st March 2025	<u>4,023</u>	<u>4,023</u>
 DEPRECIATION		
As at 1st April 2024	3,638	3,638
Charge for year	96	96
Eliminated on disposal	-	-
	<hr/>	<hr/>
As at 31st March 2025	<u>3,734</u>	<u>3,734</u>
 Net book value 2025	<u>289</u>	<u>289</u>
 Net book value 2024	<u>1</u>	<u>1</u>

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
	<u>1,500</u>	<u>385</u>

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)	-	-
	<u>3,199</u>	<u>3,241</u>

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
	<u>9,568</u>	<u>29,487</u>	<u>-</u>	<u>39,055</u>	<u>9,568</u>

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