

Home-Start North Down

Northern Ireland · Charity number 106098

Details

Status Received

Company number [22755](#)

Registered 2017-04-03

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address Home Start North Down
Office 6
4 Bingham Street
Home-Start North Down
Bangor
Bt20 5dw
BT20 5DW

Phone 07949347198

Email info@homestartnorthdown.org.uk

Website www.homestartnorthdown.org.uk

Activities

Purposes: The Objects of the Charity are: a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children; b) to prevent cruelty to or maltreatment of children; c) to relieve sickness, poverty and need amongst children and parents of children; d) to promote the education of the public in better standards of child care; principally but not exclusively within the area of North Down 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 advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information, Community development, Counselling/support, Education/training, Relief of poverty, Volunteer development

Who the charity helps: Children (5-13 year olds), Ethnic minorities, Men, Mental health, Parents, Physical disabilities, Preschool (0-5 year olds), Specific areas of deprivation, Unemployed/low income, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£90,050	£95,889	£0	5

Trustees

Name	Role	Appointed
Mr Kenneth Scott		
Mrs Heather Armstrong		
Mrs Jennifer Rice		
Mrs Mary Gordon		
Ms Elizabeth Janine Mcferran		

Home-Start North Down

Northern Ireland - Charity number 106098

Accounts

HOME-START NORTH DOWN

Charity No. NI106098

Company No. NI022755

Trustees' Report and Unaudited Accounts

31 March 2025

TUESDAY



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COMPANIES HOUSE

HOME-START NORTH DOWN

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HOME-START NORTH DOWN

Trustees Annual Report

HOME-START NORTH DOWN

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. NI022755

Charity No. NI106098

Registered Office

4 Bingham Street
Bangor
BT20 5DW

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

H. Armstrong
C. Ballantyne (Resigned 2 September 2024)
S. Joseph
J. MacArthur (Resigned 31 July 2024)
L. McKee
L. O'Hagan
J. Rice
J. Smith

Company Secretary

K. Richardson

Accountants

OBoyle Accounting & Tax Ltd
4 Bingham Street
Bangor
BT20 5DW

Bankers

Danske Bank
PO Box 183
Donegall Square West
Belfast
BT41 6JS

ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set

HOME-START NORTH DOWN

Trustees Annual Report

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set

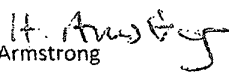
A large charity must provide an explanation of any material expenditure occurred to raise income in the future

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board


H. Armstrong

Trustee

31 March 2025

HOME-START NORTH DOWN

Independent Examiners Report

Independent Examiner's Report to the trustees of HOME-START NORTH DOWN

I report to the charity trustees on my examination of the financial statements of HOME-START NORTH DOWN for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Gerry O'Boyle CIMA
OBoyle Accounting & Tax Ltd
4 Bingham Street
Bangor

BT20 5DW
31 March 2025

HOME-START NORTH DOWN
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	4	2,971	-	2,971	2,307
Charitable activities	5	-	86,489	86,489	94,296
Other trading activities	6	590	-	590	660
Other	7	-	-	-	2,631
Total		3,561	86,489	90,050	99,894
Expenditure on:					
Raising funds	8	-	1,890	1,890	2,165
Charitable activities	9	1,180	3,751	4,931	5,393
Other	10	25,996	63,072	89,068	110,775
Total		27,176	68,713	95,889	118,333
Net gains on investments		-	-	-	-
Net expenditure		(23,615)	17,776	(5,839)	(18,439)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(23,615)	17,776	(5,839)	(18,439)
Other gains and losses					
Net movement in funds		(23,615)	17,776	(5,839)	(18,439)
Reconciliation of funds:					
Total funds brought forward		40,577	-	40,577	59,016
Total funds carried forward		16,962	17,776	34,738	40,577

HOME-START NORTH DOWN
Summary Income and Expenditure Account
for the year ended 31 March 2025

	2025	2024
	£	£
Income	90,050	99,894
Gross income for the year	<u>90,050</u>	<u>99,894</u>
Expenditure	95,889	118,333
Total expenditure for the year	<u>95,889</u>	<u>118,333</u>
Net expenditure before tax for the year	(5,839)	(18,439)
Net expenditure for the year	<u>(5,839)</u>	<u>(18,439)</u>

HOME-START NORTH DOWN**Balance Sheet**

at 31 March 2025

Company No.	NI022755	Notes	2025 £	2024 £
Current assets				
Debtors		12	463	5,000
Cash at bank and in hand			80,928	42,417
			<u>81,391</u>	<u>47,417</u>
Creditors: Amount falling due within one year		13	(46,653)	(6,840)
Net current assets			<u>34,738</u>	<u>40,577</u>
Total assets less current liabilities			<u>34,738</u>	<u>40,577</u>
Net assets excluding pension asset or liability			<u>34,738</u>	<u>40,577</u>
Total net assets			<u>34,738</u>	<u>40,577</u>
The funds of the charity				
Restricted funds				
Restricted income funds		14	17,776	-
			<u>17,776</u>	<u>-</u>
Unrestricted funds				
General funds		14	16,962	40,577
			<u>16,962</u>	<u>40,577</u>
Reserves				
		14		
Total funds			<u>34,738</u>	<u>40,577</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

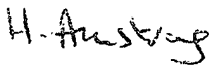
For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2025

And signed on its behalf by:



H. Armstrong

Trustee

31 March 2025

HOME-START NORTH DOWN**Statement of Cash flows**

for the year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(5,839)	(18,439)
Adjustments for:		
Decrease in trade and other receivables	4,537	2,125
Increase/(Decrease) in trade and other payables	39,813	(2,492)
Net cash provided by/(used in) operating activities	<u>38,511</u>	<u>(21,437)</u>
Net cash from investing activities	<u>-</u>	<u>2,631</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	38,511	(18,806)
Cash and cash equivalents at the beginning of the year	42,417	61,224
Cash and cash equivalents at the end of the year	<u>80,928</u>	<u>42,418</u>
Components of cash and cash equivalents		
Cash and bank balances	80,928	42,417
	<u>80,928</u>	<u>42,417</u>

HOME-START NORTH DOWN

Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

HOME-START NORTH DOWN

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

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Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

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Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	2,307	-	2,307
Charitable activities	-	94,296	94,296
Other trading activities	660	-	660
Other	-	2,631	2,631
Total	<u>2,967</u>	<u>96,927</u>	<u>99,894</u>
Expenditure on:			
Raising funds	-	2,165	2,165
Charitable activities	2,149	3,244	5,393
Other	18,960	91,815	110,775
Total	<u>21,109</u>	<u>97,224</u>	<u>118,333</u>
Net income	<u>(18,142)</u>	<u>(297)</u>	<u>(18,439)</u>
Net income before other gains/(losses)	(18,142)	(297)	(18,439)
Other gains and losses:			
Net movement in funds	<u>(18,142)</u>	<u>(297)</u>	<u>(18,439)</u>
Reconciliation of funds:			
Total funds brought forward	81,096	(22,080)	59,016
Total funds carried forward	<u>62,954</u>	<u>(22,377)</u>	<u>40,577</u>

4 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations and legacies	2,971	2,971	2,307
	<u>2,971</u>	<u>2,971</u>	<u>2,307</u>

The Trustees are very grateful for all the donations in respect of the 2024/25 financial year

5 Income from charitable activities

	Restricted £	Total 2025 £	Total 2024 £
Fundraising Activities	(2,401)	(2,401)	850
Grants Received (See Appendix)	88,890	88,890	93,446
	<u>86,489</u>	<u>86,489</u>	<u>94,296</u>

HOME-START NORTH DOWN

Notes to the Accounts

6 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Interest receivable on bank deposits	590	590	660
	<u>590</u>	<u>590</u>	<u>660</u>

7 Other income

	Total 2025	Total 2024
	£	£
HMRC SMP Reclaimed	-	2,631
	<u>-</u>	<u>2,631</u>

8 Expenditure on raising funds

	Restricted	Total 2025	Total 2024
	£	£	£
<i>Costs of generating voluntary income</i>			
Professional Fees: TAG	1,795	1,795	2,085
Professional Fees: NICVA	95	95	80
	<u>1,890</u>	<u>1,890</u>	<u>2,165</u>

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Additional Services / Counselling	-	-	-	1,559
Café Costs	-	-	-	1,114
Family Group Hospitality/ Costs	744	-	744	808
Materials for Remote Support	-	708	708	528
<i>Governance costs</i>				
	<u>744</u>	<u>708</u>	<u>1,452</u>	<u>4,009</u>

HOME-START NORTH DOWN**Notes to the Accounts****10 Other expenditure**

	Unrestricted	Restricted	Total	Total
			2025	2024
	£	£	£	£
Reimbursed Invoice	-	(340)	(340)	(238)
Employee costs	21,937	60,080	82,017	91,749
Motor and travel costs	-	265	265	474
Premises costs	-	-	-	13,421
General administrative costs	157	2,837	2,994	3,807
Legal and professional costs	3,902	230	4,132	1,562
	<u>25,996</u>	<u>63,072</u>	<u>89,068</u>	<u>110,775</u>

11 Staff costs

	2025	2024
Salaries and wages	60,080	74,342
Social security costs	5,916	6,713
Pension costs	8,874	10,694
	<u>74,870</u>	<u>91,749</u>

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

12 Debtors

	2025	2024
	£	£
Prepayments and accrued income	463	5,000
	<u>463</u>	<u>5,000</u>

13 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,268	2,185
Accruals	-	(1)
Deferred income	45,385	4,656
	<u>46,653</u>	<u>6,840</u>

HOME-START NORTH DOWN

Notes to the Accounts

14 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:	-	86,489	(68,713)	17,776
<i>Total</i>	-	86,489	(68,713)	17,776
Unrestricted funds:				
General funds	40,577	3,561	(27,176)	16,962
Total funds	40,577	90,050	(95,889)	34,738

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	34,275	463	34,738
	34,275	463	34,738

16 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	42,417	38,511	80,928
	42,417	38,511	80,928
Net debt	42,417	38,511	80,928

HOME-START NORTH DOWN

Notes to the Accounts

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	<u>8,874</u>	<u>10,694</u>

18 Related party disclosures

Controlling party

There were no related party transactions in the year and no trustee received any remuneration

HOME-START NORTH DOWN
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestrict ed funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations and legacies	2,971	-	2,971	2,307
	<u>2,971</u>	<u>-</u>	<u>2,971</u>	<u>2,307</u>
Charitable activities				
Fundraising Activities	-	(2,401)	(2,401)	850
Grants Received (See Appendix)	-	88,890	88,890	93,446
	<u>-</u>	<u>86,489</u>	<u>86,489</u>	<u>94,296</u>
Other trading activities				
Interest receivable on bank deposits	590	-	590	660
	<u>590</u>	<u>-</u>	<u>590</u>	<u>660</u>
Other				
HMRC SMP Reclaimed	-	-	-	2,631
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,631</u>
Total income and endowments	3,561	86,489	90,050	99,894
Expenditure on:				
Costs of generating donations and legacies				
Professional Fees: TAG	-	1,795	1,795	2,085
Professional Fees: NICVA	-	95	95	80
	<u>-</u>	<u>1,890</u>	<u>1,890</u>	<u>2,165</u>
Total of expenditure on raising funds	-	1,890	1,890	2,165
Charitable activities				
Additional Services / Counselling	-	-	-	1,559
Café Costs	-	-	-	1,114
Family Group Hospitality/ Costs	744	-	744	808
Family/ Staff Training	436	-	436	227
Materials for Remote Support	-	708	708	528
Volunteer Support/ Training	-	3,043	3,043	1,157
	<u>1,180</u>	<u>3,751</u>	<u>4,931</u>	<u>5,393</u>
Total of expenditure on charitable activities	1,180	3,751	4,931	5,393
Other expenditure				
Reimbursed Invoice	-	(340)	(340)	(238)
	<u>-</u>	<u>(340)</u>	<u>(340)</u>	<u>(238)</u>
Employee costs				
Salaries/wages	-	60,080	60,080	74,342

HOME-START NORTH DOWN

Detailed Statement of Financial Activities

Employer's NIC	5,916	-	5,916	6,713
Pension costs	8,874	-	8,874	10,694
Facilitator Costs	7,147	-	7,147	-
	<u>21,937</u>	<u>60,080</u>	<u>82,017</u>	<u>91,749</u>
Motor and travel costs				
Travel and subsistence	-	265	265	474
	-	<u>265</u>	<u>265</u>	<u>474</u>
Rent	-	-	-	11,220
Light, heat and power	-	-	-	1,162
Premises cleaning	-	-	-	355
Other premises costs	-	-	-	684
	-	-	-	<u>13,421</u>
General administrative costs, including depreciation and amortisation				
Bank charges	150	-	150	128
General insurances	-	1,278	1,278	1,329
Postage and couriers	-	27	27	21
Software, IT support and related costs	-	1,076	1,076	958
Stationery and printing	7	-	7	199
Sundry expenses	-	-	-	7
Telephone, fax and broadband	-	456	456	1,165
	<u>157</u>	<u>2,837</u>	<u>2,994</u>	<u>3,807</u>
Legal and professional costs				
Accountancy and bookkeeping	1,285	-	1,285	1,325
Consultancy fees	2,617	-	2,617	75
Other legal and professional costs	-	230	230	162
	<u>3,902</u>	<u>230</u>	<u>4,132</u>	<u>1,562</u>
Total of expenditure of other costs	<u>25,996</u>	<u>63,072</u>	<u>89,068</u>	<u>110,775</u>
Total expenditure	<u>27,176</u>	<u>68,713</u>	<u>95,889</u>	<u>118,333</u>
Net gains on investments	-	-	-	-
Net expenditure	<u>(23,615)</u>	<u>17,776</u>	<u>(5,839)</u>	<u>(18,439)</u>
Net expenditure before other gains/(losses)	<u>(23,615)</u>	<u>17,776</u>	<u>(5,839)</u>	<u>(18,439)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(23,615)</u>	<u>17,776</u>	<u>(5,839)</u>	<u>(18,439)</u>
Reconciliation of funds:				
Total funds brought forward	40,577	-	40,577	59,016
Total funds carried forward	<u>16,962</u>	<u>17,776</u>	<u>34,738</u>	<u>40,577</u>

APPENDIX 1

Home-Start North Down Grants Received April 2024 - March 2025

	Total	
	Apr 2024 - Mar 2025	Apr 2023 - Mar 2024
	£	£
Grants Received		
Albert Hunt Trust	5,446.31	
ARN Foundation	3,683.45	5,000.00
Arnold Clark Community Fund 2022		
Awards for All 2023/2024		9,872.00
Bangor Sure Start		16,152.00
Halifax Foundation	3,674.30	
Heart of the Community	5,846.04	
Home-Start UK Breathing Space Fund	7,708.06	
John Gray Funeral Directors	300.00	
PHA - Short Term Funding	3,434.70	
SEED Funding		5,000.00
South Eastern Trust	57,797.31	54,743.87
The Blackburn Trust	1,000.00	600.00
The Community Fund 2022		
The Sceptre Foundation		2,078.50
The Tampon Tax Fund		
Total	88,890.17	93,446.37

APPENDIX 2

Home-Start North Down Grants Received & Carried Forward April 2024 - March 2025

	Total Grants Received	Carried Forward Amounts
	£	£
Grants Received		
Albert Hunt Trust	6,000.00	553.69
ARN Foundation	10,000.00	6,316.55
Halifax Foundation	10,000.00	6,325.70
Heart of the Community	21,085.56	15,239.52
Home-Start UK Breathing Space Fund	9,000.00	1,291.94
John Gray Funeral Directors	300.00	
PHA - Short Term Funding	3,434.70	
Seed Foundation	5,000.00	5,000.00
South Eastern Trust	58,590.39	793.08
The Blackburn Trust	1,000.00	
The Sceptre Foundation	2,424.68	2,424.68
The Woodward Trust	2,500.00	2,500.00
Total	129,335.33	40,445.16

Home-Start North Down

Northern Ireland - Charity number 106098

Accounts

HOME-START NORTH DOWN

Charity No. NI106098

Company No. NI022755

Trustees' Report and Unaudited Accounts

31 March 2024



HOME-START NORTH DOWN

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HOME-START NORTH DOWN

Trustees Annual Report

HOME-START NORTH DOWN

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. NI022755

Charity No. NI106098

Registered Office

4 Bingham Street
Bangor
BT20 5DW

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

C. Ballantyne
C. Getty (Resigned 27 November 2023)
J. MacArthur
L. McKee
C. Millar (Resigned 29 December 2023)
J. Rice
J. Smith

Company Secretary

K. Richardson

Accountants

OBoyle Accounting & Tax Ltd
4 Bingham Street
Bangor
BT20 5DW

Bankers

Danske Bank
PO Box 183
Donegall Square West
Belfast
BT41 6JS

ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set

HOME-START NORTH DOWN

Trustees Annual Report

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set

A large charity must provide an explanation of any material expenditure occurred to raise income in the future

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. Rice

Trustee

31 March 2024



HOME-START NORTH DOWN
Independent Examiners Report

Independent Examiner's Report to the trustees of HOME-START NORTH DOWN

I report to the charity trustees on my examination of the financial statements of HOME-START NORTH DOWN for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Gerry O'Boyle ACMA
OBoyle Accounting & Tax Ltd
4 Bingham Street
Bangor

BT20 5DW
31 March 2024

HOME-START NORTH DOWN
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	4	2,307	-	2,307	7,377
Charitable activities	5	-	94,296	94,296	104,805
Other trading activities	6	660	-	660	199
Other	7	-	2,631	2,631	3,450
Total		2,967	96,927	99,894	115,831
Expenditure on:					
Raising funds	8	-	2,165	2,165	2,031
Charitable activities	9	2,149	3,244	5,393	12,248
Other	10	18,960	91,815	110,775	121,883
Total		21,109	97,224	118,333	136,162
Net gains on investments		-	-	-	-
Net expenditure		(18,142)	(297)	(18,439)	(20,331)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(18,142)	(297)	(18,439)	(20,331)
Other gains and losses					
Net movement in funds		(18,142)	(297)	(18,439)	(20,331)
Reconciliation of funds:					
Total funds brought forward		81,096	(22,080)	59,016	79,347
Total funds carried forward		62,954	(22,377)	40,577	59,016

HOME-START NORTH DOWN
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Income	99,894	115,831
Gross income for the year	<u>99,894</u>	<u>115,831</u>
Expenditure	118,333	136,162
Total expenditure for the year	<u>118,333</u>	<u>136,162</u>
Net expenditure before tax for the year	(18,439)	(20,331)
Net expenditure for the year	<u>(18,439)</u>	<u>(20,331)</u>

HOME-START NORTH DOWN**Balance Sheet**

at 31 March 2024

Company No. NI022755	Notes	2024	2023
		£	£
Current assets			
Debtors	12	5,000	7,125
Cash at bank and in hand		42,417	61,224
		<u>47,417</u>	<u>68,349</u>
Creditors: Amount falling due within one year	13	(6,840)	(9,333)
Net current assets		40,577	59,016
Total assets less current liabilities		40,577	59,016
Net assets excluding pension asset or liability		40,577	59,016
Total net assets		<u>40,577</u>	<u>59,016</u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		(22,377)	(22,080)
		<u>(22,377)</u>	<u>(22,080)</u>
Unrestricted funds	14		
General funds		62,954	81,096
		<u>62,954</u>	<u>81,096</u>
Reserves	14		
Total funds		<u>40,577</u>	<u>59,016</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2024

And signed on its behalf by:

J. Rice

Trustee

31 March 2024



HOME-START NORTH DOWN
Statement of Cash flows
for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(18,439)	(20,331)
Adjustments for:		
HMRC SMP Reclaimed	(2,631)	(3,450)
Decrease/(Increase) in trade and other receivables	2,125	(7,125)
Decrease in trade and other payables	(2,492)	(4,384)
Net cash used in operating activities	<u>(21,437)</u>	<u>(35,290)</u>
Cash flows from investing activities		
HMRC SMP Reclaimed	2,631	3,450
Net cash from investing activities	<u>2,631</u>	<u>3,450</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(18,806)	(31,840)
Cash and cash equivalents at the beginning of the year	61,224	93,064
Cash and cash equivalents at the end of the year	<u>42,418</u>	<u>61,224</u>
Components of cash and cash equivalents		
Cash and bank balances	42,417	61,224
	<u>42,417</u>	<u>61,224</u>

HOME-START NORTH DOWN

Notes to the Accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

HOME-START NORTH DOWN

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

HOME-START NORTH DOWN

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

HOME-START NORTH DOWN

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	7,377	-	7,377
Charitable activities	-	104,805	104,805
Other trading activities	199	-	199
Other	-	3,450	3,450
Total	7,576	108,255	115,831
Expenditure on:			
Raising funds	-	2,031	2,031
Charitable activities	3,455	8,793	12,248
Other	29,536	92,347	121,883
Total	32,991	103,171	136,162
Net income	(25,415)	5,084	(20,331)
Net income before other gains/(losses)	(25,415)	5,084	(20,331)
Other gains and losses:			
Net movement in funds	(25,415)	5,084	(20,331)
Reconciliation of funds:			
Total funds brought forward	105,695	(26,348)	79,347
Total funds carried forward	80,280	(21,264)	59,016

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations and legacies	2,307	2,307	7,377
	2,307	2,307	7,377

The Trustees are very grateful for all the donations in respect of the 2022/23 financial year

5 Income from charitable activities

	Restricted £	Total 2024 £	Total 2023 £
Fundraising Activities	850	850	819
Grants Received (see Appendix 1)	93,446	93,446	103,986
	94,296	94,296	104,805

HOME-START NORTH DOWN

Notes to the Accounts

6 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest receivable on bank deposits	660	660	199
	<u>660</u>	<u>660</u>	<u>199</u>

7 Other income

	Restricted	Total 2024	Total 2023
	£	£	£
HMRC SMP Reclaimed	2,631	2,631	3,450
	<u>2,631</u>	<u>2,631</u>	<u>3,450</u>

8 Expenditure on raising funds

	Restricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Professional Fees: TAG	2,085	2,085	1,951
Professional Fees: NICVA	80	80	80
	<u>2,165</u>	<u>2,165</u>	<u>2,031</u>

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Additional Services/ Counselling	-	1,559	1,559	1,154
Café Costs	1,114	-	1,114	4,901
Family Group Hospitality/ Costs	808	-	808	933
Family Group Transport	-	1,157	1,157	936
Family/ Staff Training	227	-	227	-
Materials for Remote Support	-	528	528	1,980
Volunteer Support / Training	-	1,157	1,157	2,344
	<u>2,149</u>	<u>4,401</u>	<u>6,550</u>	<u>12,248</u>

HOME-START NORTH DOWN**Notes to the Accounts****10 Other expenditure**

	Unrestricted	Restricted	Total	Total
			2024	2023
	£	£	£	£
Other Expenditure	-	-	-	701
Reimbursed Invoice	-	(238)	(238)	(14)
Employee costs	17,425	74,324	91,749	85,762
Motor and travel costs	-	474	474	440
Premises costs	-	13,421	13,421	29,258
General administrative costs	135	3,672	3,807	4,277
Legal and professional costs	1,400	162	1,562	1,459
	<u>18,960</u>	<u>91,815</u>	<u>110,775</u>	<u>121,883</u>

11 Staff costs

	2024	2023
Salaries and wages	74,342	75,260
Social security costs	6,713	4,162
Pension costs	10,694	6,340
	<u>91,749</u>	<u>85,762</u>

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

12 Debtors

	2024	2023
	£	£
Prepayments and accrued income	5,000	7,125
	<u>5,000</u>	<u>7,125</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,185	5,052
Accruals	(1)	-
Deferred income	4,656	4,281
	<u>6,840</u>	<u>9,333</u>

HOME-START NORTH DOWN

Notes to the Accounts

14 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Restricted income funds:				
	(22,080)	96,927	(97,224)	(22,377)
<i>Total</i>	<u>(22,080)</u>	<u>96,927</u>	<u>(97,224)</u>	<u>(22,377)</u>
Unrestricted funds:				
General funds	81,096	2,967	(21,109)	62,954
Total funds	<u>59,016</u>	<u>99,894</u>	<u>(118,333)</u>	<u>40,577</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	35,577	5,000	40,577
	<u>35,577</u>	<u>5,000</u>	<u>40,577</u>

16 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	61,224	(18,807)	42,417
	<u>61,224</u>	<u>(18,807)</u>	<u>42,417</u>
Net debt	<u>61,224</u>	<u>(18,807)</u>	<u>42,417</u>

HOME-START NORTH DOWN

Notes to the Accounts

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	<u>10,694</u>	<u>6,340</u>

18 Related party disclosures

Controlling party

There were no related party transactions in the year and no trustee received any remuneration

HOME-START NORTH DOWN
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricte d funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations and legacies	2,307	-	2,307	7,377
	<u>2,307</u>	<u>-</u>	<u>2,307</u>	<u>7,377</u>
Charitable activities				
Fundraising Activities	-	850	850	819
Grants Received (see Appendix 1)	-	93,446	93,446	103,986
	<u>-</u>	<u>94,296</u>	<u>94,296</u>	<u>104,805</u>
Other trading activities				
Interest receivable on bank deposits	660	-	660	199
	<u>660</u>	<u>-</u>	<u>660</u>	<u>199</u>
Other				
HMRC SMP Reclaimed	-	2,631	2,631	3,450
	<u>-</u>	<u>2,631</u>	<u>2,631</u>	<u>3,450</u>
Total income and endowments	2,967	96,927	99,894	115,831
Expenditure on:				
Costs of generating donations and legacies				
Professional Fees: TAG	-	2,085	2,085	1,951
Professional Fees: NICVA	-	80	80	80
	<u>-</u>	<u>2,165</u>	<u>2,165</u>	<u>2,031</u>
Total of expenditure on raising funds	-	2,165	2,165	2,031
Charitable activities				
Additional Services/ Counselling	-	1,559	1,559	1,154
Café Costs	1,114	-	1,114	4,901
Family Group Hospitality/ Costs	808	-	808	933
Family Group Transport	-	-	-	936
Family/ Staff Training	227	-	227	-
Materials for Remote Support	-	528	528	1,980
Volunteer Support / Training	-	1,157	1,157	2,344
	<u>2,149</u>	<u>3,244</u>	<u>5,393</u>	<u>12,248</u>
Total of expenditure on charitable activities	2,149	3,244	5,393	12,248
Other expenditure				
Other Expenditure	-	-	-	701
Reimbursed Invoice	-	(238)	(238)	(14)
	<u>-</u>	<u>(238)</u>	<u>(238)</u>	<u>687</u>

HOME-START NORTH DOWN**Detailed Statement of Financial Activities**

Employee costs				
Salaries/wages	18	74,324	74,342	75,260
Employer's NIC	6,713	-	6,713	4,162
Pension costs	10,694	-	10,694	6,340
	<u>17,425</u>	<u>74,324</u>	<u>91,749</u>	<u>85,762</u>
Motor and travel costs				
Travel and subsistence	-	474	474	440
	<u>-</u>	<u>474</u>	<u>474</u>	<u>440</u>
Premises costs				
Rent	-	11,220	11,220	21,150
Light, heat and power	-	1,162	1,162	4,645
Premises cleaning	-	355	355	765
Other premises costs	-	684	684	2,698
	<u>-</u>	<u>13,421</u>	<u>13,421</u>	<u>29,258</u>
General administrative costs, including depreciation and amortisation				
Bank charges	128	-	128	110
General insurances	-	1,329	1,329	1,034
Postage and couriers	-	21	21	200
Software, IT support and related costs	-	958	958	843
Stationery and printing	-	199	199	813
Sundry expenses	7	-	7	-
Telephone, fax and broadband	-	1,165	1,165	1,277
	<u>135</u>	<u>3,672</u>	<u>3,807</u>	<u>4,277</u>
Legal and professional costs				
Accountancy and bookkeeping	1,325	-	1,325	1,363
Consultancy fees	75	-	75	-
Other legal and professional costs	-	162	162	96
	<u>1,400</u>	<u>162</u>	<u>1,562</u>	<u>1,459</u>
Total of expenditure of other costs	<u>18,960</u>	<u>91,815</u>	<u>110,775</u>	<u>121,883</u>
Total expenditure	<u>21,109</u>	<u>97,224</u>	<u>118,333</u>	<u>136,162</u>
Net gains on investments	-	-	-	-
	<u>(18,142)</u>	<u>(297)</u>	<u>(18,439)</u>	<u>(20,331)</u>
Net expenditure	<u>(18,142)</u>	<u>(297)</u>	<u>(18,439)</u>	<u>(20,331)</u>
Net expenditure before other gains/(losses)	<u>(18,142)</u>	<u>(297)</u>	<u>(18,439)</u>	<u>(20,331)</u>
Other Gains	-	-	-	-
	<u>(18,142)</u>	<u>(297)</u>	<u>(18,439)</u>	<u>(20,331)</u>
Net movement in funds	<u>(18,142)</u>	<u>(297)</u>	<u>(18,439)</u>	<u>(20,331)</u>
Reconciliation of funds:				
Total funds brought forward	81,096	(22,080)	59,016	79,347

HOME-START NORTH DOWN
Detailed Statement of Financial Activities

Total funds carried forward

<u>62,954</u>	<u>(22,377)</u>	<u>40,577</u>	<u>59,016</u>
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Home-Start North Down

Northern Ireland - Charity number 106098

Annual report



HOME START North Down



Annual Report 2023-24



Manager's Introduction

During the year 1st April 2023-31st March 2024 the organisation has undergone some change mostly as a result of some key funding coming to an end (most notably a 3 year grant from BBC Children in Need) and the difficult funding environment that we, and all community and voluntary sector organisations are experiencing at present.

One of the changes was moving out of our premises on High Street to reduce our overheads in relation to running a large premises which also meant closing our Community Café which was very difficult for us all. Our group work and family support staff team has also reduced in number throughout the course of the year having been unable to renew some staff contracts.

However, there have been a number of really positive developments including our continued support from the South Eastern Health and Social Care Trust through renewal of our Service Level Agreement for this year. We continue to sit on the Ards and North Down Family Support Hub and have strengthened links with North Down Community Network. It was a real pleasure to be invited to the King's Garden Party in May '23 by the Mayor of Ards & North Down Borough council and to meet Chris Quinn the incoming Commissioner for Children and Young People in NI in March '24 and introduce him to our work. Some effective new partnerships and collaborations have developed including; working with Bangor Foodbank and Community Support, who now provide us with their purpose-built premises 2 days a week to enable us to deliver our weekly Groups, Bangor Elim Church who donated the use of their Church Hall with bouncy castle for our Christmas Party and partnering with Bangor Sure Start to deliver family support, attend events and their offer of the use of premises and finally attracting some new funders including the ARN Foundation and the Albert Hunt Trust. We are grateful to Balloons and Gifts by Erin (donations and balloon banner for Christmas Party), Tesco Community Champion (donating food for groups/events and children's clothes), the Salvation Army, Castle Espie and Nationwide who donated toys for our children at Christmas time. We have also benefitted from the generosity of Watertight International, a local business who have given us the use of a lockable storage unit and Board Room for staff meetings and volunteer training free of charge. I am extremely grateful to the staff team and their families for the support and practical help they gave which enabled the office move.



I am delighted to say that despite a very challenging year, this has not affected the quality or level of support provided to families. We have successfully delivered on all our targets with the hard work, skill and dedication of the staff team, along with our truly incredible Volunteers. Our volunteers help with Family Groups, programmes, seasonal activities and home visiting support. We delivered a Volunteer Preparation course in September welcoming 4 new Volunteers to the team. I am continually amazed by the commitment, enthusiasm, care, knowledge and talents that



the volunteers of Home-Start North Down consistently offer so generously, and how many volunteers we have, which is what makes the Home-Start Family Support offer so special and effective and a testament to the organisation for the care it takes over the recruitment, training, support and development of its volunteer family.

I am pleased for you to now read on and hear what we have achieved this year, with some uplifting feedback and responses from 'our' Home-Start families.

Vision

Home-Start exists to support families with young children through difficult times to ensure that each child has the best possible start in life.

Home-Start North Down has been operating in the Bangor area since early 1989 offering confidential support, friendship and practical help to parents in the community, including Bangor, Conlig, Donaghadee and Holywood.

Objectives

- **To support the development of Parenting Skills** by supporting the development of early relationships between parents and children and through encouraging stimulating play and activities which support the development of language and cognitive skills
- **To support Parents' well-being** by helping them cope with their own physical health, mental health and self-esteem and reducing any feelings of isolation
- **To support children's well-being** by supporting parents in caring for children and promoting children's health and physical, social and emotional development, and early identification and support of children with emotional, learning or behavioural difficulties
- **To support overall family management** by providing support with household budgets, home management, stress in the home or other issues as appropriate to each family.

Outcomes for Families

- ✓ Improved children's well-being
- ✓ Reduced isolation
- ✓ Increased confidence
- ✓ Improved language development and/or socialisation (child)
- ✓ Improved family management
- ✓ Foster secure emotional attachment
- ✓ Improved access to health promotion advice
- ✓ Increased self-efficacy (belief in their own ability)



Activities, Achievements and Performance

Home-Start North Down has delivered a programme of support for families with pre-school children in North Down to include:

1:1 volunteer home visiting, weekly Family Group and weekly Baby Group, 1:1 Family Support from HS staff, outdoor summer activities, school readiness programme, Christmas Party for all families and the delivery of Evidence Based Parenting Programmes (Incredible Years and Partnering with Parents).

96
Families
Supported

128
Children's
lives
transformed

130
Referrals
received

34
Families
signposted

33
packages of
home visit
support

10 parents
completing
Incredible
Years

69% of
referrals from
Health
Visitors

77% of
parents referred
had a mental
health difficulty

38
Volunteers

What Difference did we make?

We asked those who had participated in Home-Start Support for some feedback – here are some of the key findings:

Q. How much do you feel your family has benefited from coming to the Family Group?
100% scored 5/5 on a scale of 0-5 (0= not at all 5= very much)

For Parents:

Q. Did you feel it was beneficial in any of the below areas?

Reduced feelings of isolation	90%
Made new friends	90%
Information/advice	95%
Practical help with children	90%
Reassurance	85%
Increased confidence	85%
Having fun with my child	85%



For Children:

Q. Do you feel the group was beneficial to your child in any of the following ways:

Improved Social Skills	81%
Improved Communication Skills	76%
Enjoyment with Parent	81%
Learning Opportunities	95%
Increased Confidence	76%
Increased Independence	81%



'I can't put into words what you have all done for me, [my daughter] and my family. Over two years ago Home-Start came into my life when I was at my darkest place. You have supported me and guided me each step of the journey with my PND. I couldn't be who I am now without your help. [My daughter] has come on so much too. We will always hold a special place in our hearts for our Home-Start family. We will forever be grateful [for this] invaluable service.'

Home-Start North Down Parent 2024

Financial review

Income

Home-Start North Down was funded within the financial year 2023/2024 by a range of different organisations, donations and fundraising.

Organisations which provided us with funding included:-

● South Eastern Health & Social Care Trust	£54,743.87
● Awards for All	£9872.00
● ARN Foundation	£5000.00
● PHA – Seed Foundation	£5000.00
● The Sceptre Foundation	£2078.50
● The Blackburn Trust	£600.00
● Bangor Sure Start*	£16,152.00

*This funding paid for Home-Start staff to assist Sure Start in running their groups in Bangor and Donaghadee on a weekly basis throughout the year. We received four payments.

● Donaghadee Community Development Associations	£400.00
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For the Wee Wheels event and The Teddy Bears picnic which was part of the Donaghadee Festival.

Donations:-

● Donation from family -	£360.00
● Donation from Hybrid MMA Jujitsu Club	£100.00
● Donation from Amazon (they give us this each year)	£22.28

Fundraising:-

● Pop up Shop -	£849.98
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This income was generated by selling items that no longer needed in High Street (furniture, café equipment, toys, books etc.)

<u>Café:</u>	£1422.83
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This income was made in April - June before the café closed.

Income generated within the year	£96,601.46
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Other income:-

● Bank Interest	£659.70
● Statutory Maternity Pay (advanced payment)	£2631.13

Overall income	<u>£99,892.29</u>
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Expenditure

Breakdown:-

• Salaries (This includes Statutory Maternity Pay)	£91,748.78
• Professional Fees (Accounting/Access NI/Insurance/TAG/ membership)	£ 5,056.08
• Running Costs (including rent)	£18,902.10
• Café expenses	£ 1,113.63
• Expenses vol & staff /training/resources	£ 1,383.54
• Bank Fees	£ 127.60

Total expenditure in 2023 / 2024 **£118,331.73**

Reserves/Business Account

We used £22,545.01 from the business account this year. There was £12,539.06 of this used to take us to year end due to reduced funding income. £10,005.95 was used to pay salaries in line with NJC pay scales backdated to 1st April.



Trustees/Directors

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. Our Trustees give of their time voluntarily to ensure the good governance of the organisation is maintained as well as ensuring it is meeting its strategic objectives and charitable purpose. The trustees and officers serving during the year were as follows:

Janice MacArthur (Chair until January 2024)
Charles Ballantyne (Acting Chair from January 2024)
Jenni Rice
Colin Miller
Cherie Getty
Louise McKee
Judith Smith

Staff Team



Kirsty Richardson
Janine Caldwell
Donna Hunter
Lindsay Murray
Jennifer Wills
Jacqueline McKeown
Norma Jess

Manager
Family Support Coordinator
Group Worker
Group Worker (until end August 2023)
Group Worker (until end August 2023)
Administrator
Finance Officer

Family Support Volunteers



One of our Volunteer Celebration events in June 2023

Suzanne Ferguson
Maureen Ellison
Carol Walters
Margaret Mitchell
Vivienne McCarthy
Katie McTurk
Ilona Boyd
Ingrid Bailie
Heather McCrackin
Angela O'Sullivan
Danielle McGloin
Suzanne Hunter
Ita Neeson

Susan Kelly
Lorraine Hume
Orla Edgar
Cas Power
Hayley Harrison
Julie Beattie
Margaret Brown
Zoe Donegan
Pamela Patton
Moira Stewart
Sarah Christie
June Pollock

Margaret Brown
Alice Kerr
Jacqueline Durkin
Janet Calvert
Heather Armstrong
Heather Tough
Sarah McClure
Samantha Wallace
Kelly-Anne Donnachie
Barbara McCavana
Lorraine Alexander
Michelle Field





Charity number: NIC106098
Company number: NI022755

4 Bingham Street
Bangor
BT20 5DW

info@homestartnorthdown.org.uk
www.homestartnorthdown.org.uk

Home-Start North Down

Northern Ireland - Charity number 106098

Annual return

HOME-START NORTH DOWN

Charity No. NI106098

Company No. NI022755

Trustees' Report and Unaudited Accounts

31 March 2024



HOME-START NORTH DOWN

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HOME-START NORTH DOWN

Trustees Annual Report

HOME-START NORTH DOWN

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. NI022755

Charity No. NI106098

Registered Office

4 Bingham Street
Bangor
BT20 5DW

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

C. Ballantyne
C. Getty (Resigned 27 November 2023)
J. MacArthur
L. McKee
C. Millar (Resigned 29 December 2023)
J. Rice
J. Smith

Company Secretary

K. Richardson

Accountants

OBoyle Accounting & Tax Ltd
4 Bingham Street
Bangor
BT20 5DW

Bankers

Danske Bank
PO Box 183
Donegall Square West
Belfast
BT41 6JS

ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set

HOME-START NORTH DOWN

Trustees Annual Report

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set

A large charity must provide an explanation of any material expenditure occurred to raise income in the future

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. Rice

Trustee

31 March 2024



HOME-START NORTH DOWN
Independent Examiners Report

Independent Examiner's Report to the trustees of HOME-START NORTH DOWN

I report to the charity trustees on my examination of the financial statements of HOME-START NORTH DOWN for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Gerry O'Boyle ACMA
OBoyle Accounting & Tax Ltd
4 Bingham Street
Bangor

BT20 5DW
31 March 2024

HOME-START NORTH DOWN
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	4	2,307	-	2,307	7,377
Charitable activities	5	-	94,296	94,296	104,805
Other trading activities	6	660	-	660	199
Other	7	-	2,631	2,631	3,450
Total		2,967	96,927	99,894	115,831
Expenditure on:					
Raising funds	8	-	2,165	2,165	2,031
Charitable activities	9	2,149	3,244	5,393	12,248
Other	10	18,960	91,815	110,775	121,883
Total		21,109	97,224	118,333	136,162
Net gains on investments		-	-	-	-
Net expenditure		(18,142)	(297)	(18,439)	(20,331)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(18,142)	(297)	(18,439)	(20,331)
Other gains and losses					
Net movement in funds		(18,142)	(297)	(18,439)	(20,331)
Reconciliation of funds:					
Total funds brought forward		81,096	(22,080)	59,016	79,347
Total funds carried forward		62,954	(22,377)	40,577	59,016

HOME-START NORTH DOWN
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Income	99,894	115,831
Gross income for the year	<u>99,894</u>	<u>115,831</u>
Expenditure	118,333	136,162
Total expenditure for the year	<u>118,333</u>	<u>136,162</u>
Net expenditure before tax for the year	(18,439)	(20,331)
Net expenditure for the year	<u>(18,439)</u>	<u>(20,331)</u>

HOME-START NORTH DOWN**Balance Sheet**

at 31 March 2024

Company No. NI022755	Notes	2024	2023
		£	£
Current assets			
Debtors	12	5,000	7,125
Cash at bank and in hand		42,417	61,224
		<u>47,417</u>	<u>68,349</u>
Creditors: Amount falling due within one year	13	(6,840)	(9,333)
Net current assets		40,577	59,016
Total assets less current liabilities		40,577	59,016
Net assets excluding pension asset or liability		40,577	59,016
Total net assets		<u>40,577</u>	<u>59,016</u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		(22,377)	(22,080)
		<u>(22,377)</u>	<u>(22,080)</u>
Unrestricted funds	14		
General funds		62,954	81,096
		<u>62,954</u>	<u>81,096</u>
Reserves	14		
Total funds		<u>40,577</u>	<u>59,016</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2024

And signed on its behalf by:

J. Rice

Trustee

31 March 2024



HOME-START NORTH DOWN
Statement of Cash flows
for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(18,439)	(20,331)
Adjustments for:		
HMRC SMP Reclaimed	(2,631)	(3,450)
Decrease/(Increase) in trade and other receivables	2,125	(7,125)
Decrease in trade and other payables	(2,492)	(4,384)
Net cash used in operating activities	<u>(21,437)</u>	<u>(35,290)</u>
Cash flows from investing activities		
HMRC SMP Reclaimed	2,631	3,450
Net cash from investing activities	<u>2,631</u>	<u>3,450</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(18,806)	(31,840)
Cash and cash equivalents at the beginning of the year	61,224	93,064
Cash and cash equivalents at the end of the year	<u>42,418</u>	<u>61,224</u>
Components of cash and cash equivalents		
Cash and bank balances	42,417	61,224
	<u>42,417</u>	<u>61,224</u>

HOME-START NORTH DOWN

Notes to the Accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

HOME-START NORTH DOWN

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

HOME-START NORTH DOWN

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

HOME-START NORTH DOWN

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	7,377	-	7,377
Charitable activities	-	104,805	104,805
Other trading activities	199	-	199
Other	-	3,450	3,450
Total	7,576	108,255	115,831
Expenditure on:			
Raising funds	-	2,031	2,031
Charitable activities	3,455	8,793	12,248
Other	29,536	92,347	121,883
Total	32,991	103,171	136,162
Net income	(25,415)	5,084	(20,331)
Net income before other gains/(losses)	(25,415)	5,084	(20,331)
Other gains and losses:			
Net movement in funds	(25,415)	5,084	(20,331)
Reconciliation of funds:			
Total funds brought forward	105,695	(26,348)	79,347
Total funds carried forward	80,280	(21,264)	59,016

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations and legacies	2,307	2,307	7,377
	2,307	2,307	7,377

The Trustees are very grateful for all the donations in respect of the 2022/23 financial year

5 Income from charitable activities

	Restricted £	Total 2024 £	Total 2023 £
Fundraising Activities	850	850	819
Grants Received (see Appendix 1)	93,446	93,446	103,986
	94,296	94,296	104,805

HOME-START NORTH DOWN

Notes to the Accounts

6 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest receivable on bank deposits	660	660	199
	<u>660</u>	<u>660</u>	<u>199</u>

7 Other income

	Restricted	Total 2024	Total 2023
	£	£	£
HMRC SMP Reclaimed	2,631	2,631	3,450
	<u>2,631</u>	<u>2,631</u>	<u>3,450</u>

8 Expenditure on raising funds

	Restricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Professional Fees: TAG	2,085	2,085	1,951
Professional Fees: NICVA	80	80	80
	<u>2,165</u>	<u>2,165</u>	<u>2,031</u>

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Additional Services/ Counselling	-	1,559	1,559	1,154
Café Costs	1,114	-	1,114	4,901
Family Group Hospitality/ Costs	808	-	808	933
Family Group Transport	-	1,157	1,157	936
Family/ Staff Training	227	-	227	-
Materials for Remote Support	-	528	528	1,980
Volunteer Support / Training	-	1,157	1,157	2,344
	<u>2,149</u>	<u>4,401</u>	<u>6,550</u>	<u>12,248</u>

HOME-START NORTH DOWN**Notes to the Accounts****10 Other expenditure**

	Unrestricted	Restricted	Total	Total
			2024	2023
	£	£	£	£
Other Expenditure	-	-	-	701
Reimbursed Invoice	-	(238)	(238)	(14)
Employee costs	17,425	74,324	91,749	85,762
Motor and travel costs	-	474	474	440
Premises costs	-	13,421	13,421	29,258
General administrative costs	135	3,672	3,807	4,277
Legal and professional costs	1,400	162	1,562	1,459
	<u>18,960</u>	<u>91,815</u>	<u>110,775</u>	<u>121,883</u>

11 Staff costs

	2024	2023
Salaries and wages	74,342	75,260
Social security costs	6,713	4,162
Pension costs	10,694	6,340
	<u>91,749</u>	<u>85,762</u>

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

12 Debtors

	2024	2023
	£	£
Prepayments and accrued income	5,000	7,125
	<u>5,000</u>	<u>7,125</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,185	5,052
Accruals	(1)	-
Deferred income	4,656	4,281
	<u>6,840</u>	<u>9,333</u>

HOME-START NORTH DOWN

Notes to the Accounts

14 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Restricted income funds:				
	(22,080)	96,927	(97,224)	(22,377)
<i>Total</i>	<u>(22,080)</u>	<u>96,927</u>	<u>(97,224)</u>	<u>(22,377)</u>
Unrestricted funds:				
General funds	81,096	2,967	(21,109)	62,954
Total funds	<u>59,016</u>	<u>99,894</u>	<u>(118,333)</u>	<u>40,577</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	35,577	5,000	40,577
	<u>35,577</u>	<u>5,000</u>	<u>40,577</u>

16 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	61,224	(18,807)	42,417
	<u>61,224</u>	<u>(18,807)</u>	<u>42,417</u>
Net debt	<u>61,224</u>	<u>(18,807)</u>	<u>42,417</u>

HOME-START NORTH DOWN

Notes to the Accounts

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	<u>10,694</u>	<u>6,340</u>

18 Related party disclosures

Controlling party

There were no related party transactions in the year and no trustee received any remuneration

HOME-START NORTH DOWN
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricte d funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations and legacies	2,307	-	2,307	7,377
	<u>2,307</u>	<u>-</u>	<u>2,307</u>	<u>7,377</u>
Charitable activities				
Fundraising Activities	-	850	850	819
Grants Received (see Appendix 1)	-	93,446	93,446	103,986
	<u>-</u>	<u>94,296</u>	<u>94,296</u>	<u>104,805</u>
Other trading activities				
Interest receivable on bank deposits	660	-	660	199
	<u>660</u>	<u>-</u>	<u>660</u>	<u>199</u>
Other				
HMRC SMP Reclaimed	-	2,631	2,631	3,450
	<u>-</u>	<u>2,631</u>	<u>2,631</u>	<u>3,450</u>
Total income and endowments	2,967	96,927	99,894	115,831
Expenditure on:				
Costs of generating donations and legacies				
Professional Fees: TAG	-	2,085	2,085	1,951
Professional Fees: NICVA	-	80	80	80
	<u>-</u>	<u>2,165</u>	<u>2,165</u>	<u>2,031</u>
Total of expenditure on raising funds	-	2,165	2,165	2,031
Charitable activities				
Additional Services/ Counselling	-	1,559	1,559	1,154
Café Costs	1,114	-	1,114	4,901
Family Group Hospitality/ Costs	808	-	808	933
Family Group Transport	-	-	-	936
Family/ Staff Training	227	-	227	-
Materials for Remote Support	-	528	528	1,980
Volunteer Support / Training	-	1,157	1,157	2,344
	<u>2,149</u>	<u>3,244</u>	<u>5,393</u>	<u>12,248</u>
Total of expenditure on charitable activities	2,149	3,244	5,393	12,248
Other expenditure				
Other Expenditure	-	-	-	701
Reimbursed Invoice	-	(238)	(238)	(14)
	<u>-</u>	<u>(238)</u>	<u>(238)</u>	<u>687</u>

HOME-START NORTH DOWN**Detailed Statement of Financial Activities**

Employee costs				
Salaries/wages	18	74,324	74,342	75,260
Employer's NIC	6,713	-	6,713	4,162
Pension costs	10,694	-	10,694	6,340
	<u>17,425</u>	<u>74,324</u>	<u>91,749</u>	<u>85,762</u>
Motor and travel costs				
Travel and subsistence	-	474	474	440
	-	<u>474</u>	<u>474</u>	<u>440</u>
Premises costs				
Rent	-	11,220	11,220	21,150
Light, heat and power	-	1,162	1,162	4,645
Premises cleaning	-	355	355	765
Other premises costs	-	684	684	2,698
	-	<u>13,421</u>	<u>13,421</u>	<u>29,258</u>
General administrative costs, including depreciation and amortisation				
Bank charges	128	-	128	110
General insurances	-	1,329	1,329	1,034
Postage and couriers	-	21	21	200
Software, IT support and related costs	-	958	958	843
Stationery and printing	-	199	199	813
Sundry expenses	7	-	7	-
Telephone, fax and broadband	-	1,165	1,165	1,277
	<u>135</u>	<u>3,672</u>	<u>3,807</u>	<u>4,277</u>
Legal and professional costs				
Accountancy and bookkeeping	1,325	-	1,325	1,363
Consultancy fees	75	-	75	-
Other legal and professional costs	-	162	162	96
	<u>1,400</u>	<u>162</u>	<u>1,562</u>	<u>1,459</u>
Total of expenditure of other costs	<u>18,960</u>	<u>91,815</u>	<u>110,775</u>	<u>121,883</u>
Total expenditure	<u>21,109</u>	<u>97,224</u>	<u>118,333</u>	<u>136,162</u>
Net gains on investments	-	-	-	-
	<u>(18,142)</u>	<u>(297)</u>	<u>(18,439)</u>	<u>(20,331)</u>
Net expenditure	<u>(18,142)</u>	<u>(297)</u>	<u>(18,439)</u>	<u>(20,331)</u>
Net expenditure before other gains/(losses)	<u>(18,142)</u>	<u>(297)</u>	<u>(18,439)</u>	<u>(20,331)</u>
Other Gains	-	-	-	-
	<u>(18,142)</u>	<u>(297)</u>	<u>(18,439)</u>	<u>(20,331)</u>
Net movement in funds	<u>(18,142)</u>	<u>(297)</u>	<u>(18,439)</u>	<u>(20,331)</u>
Reconciliation of funds:				
Total funds brought forward	81,096	(22,080)	59,016	79,347

HOME-START NORTH DOWN
Detailed Statement of Financial Activities

Total funds carried forward

<u>62,954</u>	<u>(22,377)</u>	<u>40,577</u>	<u>59,016</u>
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Home-Start North Down

Northern Ireland - Charity number 106098

Accounts

Pages	
1 to 3	Trustees' Annual Report
4	Independent Examiner's Report
5	Statement of Financial Activities
6	Summary Income and Expenditure Account
7	Balance Sheet
8	Statement of Cash Flows
9 to 18	Notes to the Accounts
19 to 21	Detailed Statement of Financial Activities

HOME-START NORTH DOWNS

Charity No. NI106098

Company No. NI022755

Trustees' Report and Unaudited Accounts

31 March 2023

HOME-START NORTH DOWN
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 16
Detailed Statement of Financial Activities	17 to 19

HOME-START NORTH DOWN
Trustees Annual Report

HOME-START NORTH DOWN

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. NI022755

Charity No. NI106098

Registered Office

4 Bingham Street
Bangor
BT20 5DW

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

C. Ballantyne
J. Carson
C. Getty
J. MacArthur
C. Millar
J. Rice

(Resigned 3 October 2022)

Company Secretary

A. McCaw

Accountants

OBoyle Accounting & Tax Ltd
4 Bingham Street
Bangor
BT20 5DW

Bankers

Danske Bank
PO Box 183
Donegall Square West
Belfast
BT41 6JS

ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set

HOME-START NORTH DOWN

Trustees Annual Report

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives

PLANS FOR FUTURE PERIODS

A large charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

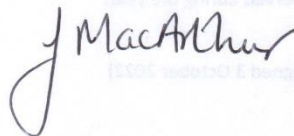
A large charity's report should explain the trustees perspective of the future direction of the charity...

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. MacArthur
Trustee
27 November 2023



HOME-START NORTH DOWN
Independent Examiners Report

Independent Examiner's Report to the trustees of HOME-START NORTH DOWN

I report to the charity trustees on my examination of the financial statements of HOME-START NORTH DOWN for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Gerry O'Boyle
CIMA
OBoyle Accounting & Tax Ltd
4 Bingham Street
Bangor

BT20 5DW
27 November 2023

HOME-START NORTH DOWN
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments					
from:					
Donations and legacies	4	7,377	-	7,377	3,555
Charitable activities	5	-	104,805	104,805	97,905
Other trading activities	6	199	-	199	6
Other	7	-	3,450	3,450	-
Total		7,576	108,255	115,831	101,466
Expenditure on:					
Raising funds	8	-	2,031	2,031	2,928
Charitable activities	9	3,817	8,431	12,248	8,314
Other	10	28,358	93,525	121,883	69,824
Total		32,175	103,987	136,162	81,066
Net gains on investments		-	-	-	-
Net (expenditure)/income		(24,599)	4,268	(20,331)	20,400
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(24,599)	4,268	(20,331)	20,400
Other gains and losses					
Net movement in funds		(24,599)	4,268	(20,331)	20,400
Reconciliation of funds:					
Total funds brought forward		105,695	(26,348)	79,347	58,947
Total funds carried forward		81,096	(22,080)	59,016	79,347

HOME-START NORTH DOWN
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023	2022
	£	£
Income	115,831	101,466
Gross income for the year	115,831	101,466
Expenditure	136,162	125,465
Depreciation and charges for impairment of fixed assets	-	(44,399)
Total expenditure for the year	136,162	81,066
Net (expenditure)/income before tax for the year	(20,331)	20,400
Net (expenditure)/income for the year	(20,331)	20,400

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
 For the year ended 31 March 2023 the company was entitled to exemption under section 473 of the Companies Act 2006 relating to small companies.
 The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
 The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
 Approved by the board on 23 November 2023
 And signed on its behalf by:

J MacArthur

J MacArthur
 Director
 23 November 2023

HOME-START NORTH DOWN
Balance Sheet
at 31 March 2023

Company No. NI022755	Notes	2023 £	2022 £
Current assets			
Debtors	12	7,125	-
Cash at bank and in hand		61,224	93,064
		<u>68,349</u>	<u>93,064</u>
Creditors: Amount falling due within one year	13	(9,333)	(13,717)
Net current assets		59,016	79,347
Total assets less current liabilities		59,016	79,347
Net assets excluding pension asset or liability		59,016	79,347
Total net assets		<u>59,016</u>	<u>79,347</u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		(22,080)	(26,348)
		<u>(22,080)</u>	<u>(26,348)</u>
Unrestricted funds	14		
General funds		81,096	105,695
		<u>81,096</u>	<u>105,695</u>
Reserves	14		
Total funds		<u>59,016</u>	<u>79,347</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

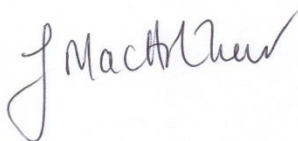
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 27 November 2023

And signed on its behalf by:

J. MacArthur
 Trustee
 27 November 2023



HOME-START NORTH DOWN

Statement of Cash flows

for the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(20,331)	20,400
Adjustments for:		
Profit on disposal of tangible fixed assets	-	(44,399)
HMRC SMP Reclaimed	(3,450)	-
Other gains/losses	-	-
(Increase)/Decrease in trade and other receivables	(7,125)	6,945
(Decrease)/Increase in trade and other payables	(4,384)	7,599
Net cash used in operating activities	<u>(35,290)</u>	<u>(9,455)</u>
Cash flows from investing activities		
HMRC SMP Reclaimed	3,450	-
Net cash from investing activities	<u>3,450</u>	<u>63,099</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(31,840)	53,644
Cash and cash equivalents at the beginning of the year	93,064	39,420
Cash and cash equivalents at the end of the year	<u>61,224</u>	<u>93,064</u>
Components of cash and cash equivalents		
Cash and bank balances	61,224	93,064
	<u>61,224</u>	<u>93,064</u>

HOME-START NORTH DOWN

Notes to the Accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

HOME-START NORTH DOWN

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

HOME-START NORTH DOWN

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

HOME-START NORTH DOWN

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	3,555	-	3,555
Charitable activities	-	97,905	97,905
Other trading activities	6	-	6
Total	3,561	97,905	101,466
Expenditure on:			
Raising funds	-	2,928	2,928
Charitable activities	-	8,314	8,314
Other	(44,357)	114,181	69,824
Total	(44,357)	125,423	81,066
Net income	47,918	(27,518)	20,400
Net income before other gains/(losses)	47,918	(27,518)	20,400
Other gains and losses:			
Net movement in funds	47,918	(27,518)	20,400
Reconciliation of funds:			
Total funds brought forward	57,777	1,170	58,947
Total funds carried forward	105,695	(26,348)	79,347

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Donations and legacies	7,377	7,377	3,555
	7,377	7,377	3,555

The Trustees are very grateful for all the donations in respect of the 2022/23 financial year

5 Income from charitable activities

	Restricted £	Total 2023 £	Total 2022 £
Fundraising Activities	819	819	-
Grants Received (see appendix 1)	103,986	103,986	97,905
	104,805	104,805	97,905

HOME-START NORTH DOWN

Notes to the Accounts

6 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest receivable on bank deposits	199	199	6
	<u>199</u>	<u>199</u>	<u>6</u>

7 Other income

	Restricted	Total 2023	Total 2022
	£	£	£
HMRC SMP Reclaimed	3,450	3,450	-
	<u>3,450</u>	<u>3,450</u>	<u>-</u>

8 Expenditure on raising funds

	Restricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
Professional Fees: TAG	1,951	1,951	2,848
Professional Fees: NICVA	80	80	80
	<u>2,031</u>	<u>2,031</u>	<u>2,928</u>

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Additional Services/ Counselling	-	1,154	1,154	1,988
Cafe Costs	3,310	1,591	4,901	-
Family Group Hospitality/ Costs	145	788	933	859
Family Group Transport	-	936	936	1,354
Food/ Warm Homes Materials for Remote Support	-	1,980	1,980	747
Volunteer Support/ Training	362	1,982	2,344	589
Caring for Families	-	-	-	100
Fundraising Support	-	-	-	1,830
	<u>3,817</u>	<u>8,431</u>	<u>12,248</u>	<u>8,314</u>

HOME-START NORTH DOWN

Notes to the Accounts

10 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Other Expenditure	-	701	701	42
Outgoings & Parties	-	-	-	210
Volunteers Christmas Dinner	-	-	-	239
Reimbursed Invoice	(14)	-	(14)	(66)
Employee costs	22,161	63,601	85,762	80,512
Motor and travel costs	335	105	440	349
Premises costs	5,513	23,745	29,258	25,007
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	-	-	-	(44,399)
General administrative costs	299	3,978	4,277	6,951
Legal and professional costs	64	1,395	1,459	979
	<u>28,358</u>	<u>93,525</u>	<u>121,883</u>	<u>69,824</u>

11 Staff costs

	2023	2022
	£	£
Salaries and wages	75,260	71,407
Social security costs	4,162	3,793
Pension costs	6,340	4,882
	<u>85,762</u>	<u>80,082</u>

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

12 Debtors

	2023	2022
	£	£
Prepayments and accrued income	7,125	-
	<u>7,125</u>	<u>-</u>

13 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,052	918
Accruals	-	551
Deferred income	4,281	12,248
	<u>9,333</u>	<u>13,717</u>

HOME-START NORTH DOWN
Notes to the Accounts

14 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Restricted income funds:				
	(26,348)	108,255	(103,987)	(22,080)
<i>Total</i>	<u>(26,348)</u>	<u>108,255</u>	<u>(103,987)</u>	<u>(22,080)</u>
Unrestricted funds:				
General funds	105,695	7,576	(32,175)	81,096
Total funds	<u>79,347</u>	<u>115,831</u>	<u>(136,162)</u>	<u>59,016</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	51,891	7,125	59,016
	<u>51,891</u>	<u>7,125</u>	<u>59,016</u>

16 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	93,064	(31,840)	61,224
	<u>93,064</u>	<u>(31,840)</u>	<u>61,224</u>
Net debt	<u>93,064</u>	<u>(31,840)</u>	<u>61,224</u>

HOME-START NORTH DOWN
Notes to the Accounts

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				
Pension commitments				
		2023		2022
		£		£
The pension cost charge to the company amounted to:		<u>6,340</u>		<u>4,882</u>

18 Related party disclosures

Controlling party

There were no related party transactions in the year and no trustee received any remuneration

	2023	2022
Other expenditure	101	101
Total of expenditure on charitable activities	3,817	8,431
Other expenditure	45	45
Total of expenditure on raising funds	3,862	8,476
Charitable activities	1,254	1,254
Additional Services/ Counselling	2,310	1,201
Cafe Costs	142	78
Family Group Hospitality/ Costs	38	38
Family Group Transport	-	-
Food/ Warm Homes	1,380	1,380
Materials for Remote Support	381	1,383
Volunteer Support/ Training	-	-
Caring for families	-	-
Fundraising support	2,817	11,248
Total of expenditure on raising funds	3,862	11,248
Other expenditure	45	45
Total of expenditure on raising funds	3,907	11,293

HOME-START NORTH DOWN
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donations and legacies	7,377	-	7,377	3,555
	<u>7,377</u>	<u>-</u>	<u>7,377</u>	<u>3,555</u>
Charitable activities				
Fundraising Activities	-	819	819	-
Grants Received (see appendix 1)	-	103,986	103,986	97,905
	<u>-</u>	<u>104,805</u>	<u>104,805</u>	<u>97,905</u>
Other trading activities				
Interest receivable on bank deposits	199	-	199	6
	<u>199</u>	<u>-</u>	<u>199</u>	<u>6</u>
Other				
HMRC SMP Reclaimed	-	3,450	3,450	-
	<u>-</u>	<u>3,450</u>	<u>3,450</u>	<u>-</u>
Total income and endowments	7,576	108,255	115,831	101,466
Expenditure on:				
Costs of generating donations and legacies				
Professional Fees: TAG	-	1,951	1,951	2,848
Professional Fees: NICVA	-	80	80	80
	<u>-</u>	<u>2,031</u>	<u>2,031</u>	<u>2,928</u>
Total of expenditure on raising funds	-	2,031	2,031	2,928
Charitable activities				
Additional Services/ Counselling	-	1,154	1,154	1,988
Cafe Costs	3,310	1,591	4,901	-
Family Group Hospitality/ Costs	145	788	933	859
Family Group Transport	-	936	936	1,354
Food/ Warm Homes	-	-	-	747
Materials for Remote Support	-	1,980	1,980	847
Volunteer Support/ Training	362	1,982	2,344	589
Caring for Families	-	-	-	100
Fundraising Support	-	-	-	1,830
	<u>3,817</u>	<u>8,431</u>	<u>12,248</u>	<u>8,314</u>
Total of expenditure on charitable activities	3,817	8,431	12,248	8,314
Other expenditure				
Other Expenditure	-	701	701	42

HOME-START NORTH DOWN

Detailed Statement of Financial Activities

Outgoings & Parties	-	-	-	210
Volunteers Christmas Dinner	-	-	-	239
Reimbursed Invoice	(14)	-	(14)	(66)
	(14)	701	687	425
Employee costs				
Salaries/wages	11,659	63,601	75,260	71,407
Employer's NIC	4,162	-	4,162	3,793
Pension costs	6,340	-	6,340	4,882
Staff training	-	-	-	430
	22,161	63,601	85,762	80,512
Motor and travel costs				
Travel and subsistence	335	105	440	349
	335	105	440	349
Premises costs				
Rent	2,795	18,355	21,150	18,205
Light, heat and power	485	4,160	4,645	3,023
Premises cleaning	7	758	765	322
Other premises costs	2,226	472	2,698	3,457
	5,513	23,745	29,258	25,007
General administrative costs, including depreciation and amortisation				
Loss on disposal of tangible fixed assets	-	-	-	(44,399)
Bank charges	110	-	110	49
General insurances	(13)	1,047	1,034	1,219
Postage and couriers	-	200	200	395
Software, IT support and related costs	271	572	843	1,079
Stationery and printing	-	813	813	1,689
Sundry expenses	-	-	-	551
Telephone, fax and broadband	(69)	1,346	1,277	1,969
	299	3,978	4,277	(37,448)
Legal and professional costs				
Accountancy and bookkeeping	51	1,312	1,363	556
Solicitor's fees	-	-	-	360
Other legal and professional costs	13	83	96	63
	64	1,395	1,459	979
Total of expenditure of other costs	28,358	93,525	121,296	69,824
Total expenditure	32,175	103,987	136,162	81,066
Net gains on investments	-	-	-	-
Net (expenditure)/income	(24,599)	4,268	(20,331)	20,400

	2019/20	2018/19	2017/18	2016/17
HOME-START NORTH DOWN				
Detailed Statement of Financial Activities				
Outgoings & Parties	-	-	-	210
Volunteers Christmas Dinner	-	-	-	239
Reimbursed Invoice	(14)	-	(14)	(66)
	(14)	701	687	425
Employee costs				
Salaries/wages	11,659	63,601	75,260	71,407
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	299	3,978	4,277	(37,448)
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	64	1,395	1,459	979
Total of expenditure of other costs	28,358	93,525	121,296	69,824
Total expenditure	32,175	103,987	136,162	81,066
Net gains on investments	-	-	-	-
Net (expenditure)/income	(24,599)	4,268	(20,331)	20,400

Home-Start North Down

Northern Ireland - Charity number 106098

Annual report



Report of the trustees for the year ending 31 March 2023

The trustees are pleased to present their annual director's report of the charity for the year ending 31 March 2023. The Annual accounts have also been prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

Home-Start North Down has been operating in the Bangor area since early 1989. Home-Start North Down offers free, confidential support, friendship and practical help to parents in North Down, including Bangor, Conlig, Donaghadee and Holywood.

When a family either requests or is referred for support, the experienced family support organisers visit the family and then expertly match a service to each family to ensure that the anticipated outcomes for the family can be met.

Home-Start North Down's key aim is:

To support families with young children through difficult times to ensure that each child has the best possible start in life.



Chairperson's Report

I am pleased to present the 2022/23 report on the work of Home-Start North Down in my capacity as Chairperson.

Every year brings its own unique challenges and the year 22/23 was no different. Guided by our Manager Alison McCaw our staff members Janine Caldwell (Coordinator), Jacqueline McKeown (Administrator), Norma Jess (Finance), Donna Hunter (Family Worker Maternity Leave August 22), Jennifer Wills (Family Worker) and Lindsay Murray (Maternity cover from August 22) have been the bedrock of the organisation and I'd like to thank them all for their commitment and service to the work of Home-Start North Down.

During the 2022/23 year I am very proud of the outcomes we have demonstrated with 110 families receiving support in year through home visiting or group support. This was enabled by 36 volunteers who have diligently visited families at home and/or assisted at Family and Baby Groups. Volunteering continues to be the life blood of our scheme and without the support of our skilled volunteers, Home-Start North Down would not be able to meet its objectives. Families tell us that they appreciate the work of our staff and volunteers and value having a trusted person alongside them. I am also grateful for the sterling work of our café volunteers and for the valuable service which they provided.

Other supports made available to families throughout 22/23 have included breastfeeding support, speech and language therapy, Community Advice and Debt counselling, mental health support/information and mindfulness activities such as arts and crafts.

Sincere thanks are also due to our Trustees for their professionalism and expertise over the course of the past year and for the manner in which they have worked together to achieve the best outcomes.

Janice MacArthur (Chairperson)
Home-Start North Down



Key Objectives

- **To support the development of Parenting Skills** by supporting the development of early relationships between parents and children and through encouraging stimulating play and activities which support the development of language and cognitive skills;
- **To support Parents' well-being** by helping them cope with their own physical health, mental health and self-esteem and reducing any feelings of isolation;
- **To support children's well-being** by supporting parents in caring for children and promoting children's health and physical, social and emotional development, and early identification and support of children with emotional, learning or behavioural difficulties; and
- **To support overall family management** by providing support with household budgets, home management, stress in the home or other issues as appropriate to each family.



Outcomes for Families

Improved children's well-being
Reduced isolation
Increased confidence
Improved language development and/or socialisation (child)
Improved family management
Foster secure emotional attachment
Improved access to health promotion advice
Increased self-efficacy (belief in their own ability)



Key Activities, Achievements and Performance

Main reasons for referrals to HSND

- Parent's mental health
- child's behaviour/child development
- isolation/lone parent

Other key reasons include domestic abuse, multiple children under 5 and physical health.

The scheme supported 110 families and their children in North Down in the past year.

A range of family support methods were delivered primarily by staff and volunteers including home visiting and group support.

- 36 active volunteers
- 26 new volunteers trained for family support
- Incredible years was delivered to 6 parents
- 60 packages of 1:1 Home visiting support was provided
- 10 families received Partnership with Parents programme
- 78 families were offered group support through weekly Family Groups
- 18 families were offered support through the weekly Baby Group
- Total number of children supported 127

Additional activity provided for families

Speech and Language Therapy

Breastfeeding support

Community Advice/Debt counselling

Aware NI Mood Matters/Living Life to the Full – Mental health support

Arts and Crafts – mindfulness activity for parents

Baby massage/yoga

Summer Programme

Counselling support

Food/fuel support

@Home Community Café

12 volunteers were recruited and trained to run the @Home Café from our premises on High Street which opened in October 2022. The café was open 2 days per week offering a delicious selection of scones cakes, hot and cold drinks, soup, sandwiches, paninis and children's lunches and snacks. The café is open to the public and offers a welcoming space for everyone, but especially for parents with small children with room for high-chairs and buggies and a play corner for children while the adults can drink their coffee – hopefully while it is still hot!



Partnership Working



Family Support Hub
Sure Start Delivery
Donaghadee ASSET Centre and Community Outreach
Donaghadee Methodist Church Parent and Toddler Group

During 2022/23 the project had a bank of 36 active volunteers and 6 volunteer Trustees. We are very grateful for the range of skills our volunteers bring to the work of the project. Their dedication, sensitivity and approach means Home-Start North Down is uniquely placed as a non-stigmatised service in our locality.

Home-Start North Down received the Ards and North Down

Making a Difference Award 2023 in March.

Financial review

Home-Start North Down was funded by a range of organisations in 2022/23 including:

- South Eastern Health & Social Care Trust
- BBC Children in Need
- Public Health Agency
- Awards for All
- Telecommunity Fund
- Arnold Clark Foundation
- Tampon Tax
- White Stuff
- Bangor Golf Club
- Small donations from kind benefactors

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Finance and Legal

Accountants: O'Boyle Accounting & Tax 4 Bingham Street Bangor. BT20 5DW
Bankers: Danske Bank PO Box 183 Donegal Square West Belfast BT1 6JS
Solicitors: Worthingtons 21 Oxford Street Belfast BT1 3LA

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year were as follows:

Dr Jodie Carson – Chairperson (until October 2022)
Janice MacArthur – Chairperson (from October 2022)
Charles Ballantyne – Vice-Chairperson
Colin Millar - GDPR
Jennifer Rice
Cherie Getty Treasurer

Staff Team:

Alison McCaw – Manager
Janine Caldwell – Coordinator
Donna Hunter, Jennifer Wills, Lindsay Murray (Maternity Cover) – Family/Group Workers
Jacqueline McKeown – Administrator
Norma Jess - Finance



Family Support Volunteers

<p>Alice Kerr Angela O'Sullivan Carol Walters Danielle Monaghan Heather McCrackin Ilona Boyd Ingrid Baillie Julie Dorman Katie McClure Kelly Ann Donnachie Margaret Mitchell Maureen Ellson Michele Field Pamela Patton Sarah McClure</p>	<p>Sarah Christie Sharon Murdoch Susan Kelly Suzanne Ferguson Sylvia Henderson Heather Armstrong Heather Tough Ita Neeson Jackie Durkin Janet Calvert Lynn Willis Margaret Brown Orla Edgar Samantha Wallace Vivienne McCarthy</p>	<p>Hayley Harrison Judith Smith Leanne Fulton Lorraine Alexander Myfanwy Bolingbroke Zoe Dougan Martha McBriar Barbara McCavanna</p>
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Café Volunteers

Eliana Harrison
 Ilona Boyd
 Julie Beattie
 June Pollock
 Valarie Wren
 Lisa Greenfield
 Daneille Monaghan
 Suzanne Hunter
 Ashley Orr
 Maureen Ellson
 Victoria Smyth





North Down

Charity number: NIC106098

Company number: NI022755

Registered Office:

101-103 High Street, Bangor, BT20 5BD

Home-Start North Down

Northern Ireland - Charity number 106098

Annual return

HOME-START NORTH DOWN
Independent Examiners Report

Independent Examiner's Report to the trustees of HOME-START NORTH DOWN

I report to the charity trustees on my examination of the financial statements of HOME-START NORTH DOWN for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Gerry O'Boyle
CIMA
OBoyle Accounting & Tax Ltd
4 Bingham Street
Bangor

BT20 5DW
27 November 2023