

Home-Start North Belfast

Northern Ireland · Charity number 106103

Details

Status Received

Company number [67397](#)

Registered 2017-04-11

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

Contact

Address 85 Alliance Road
Belfast
The Jolly Roger Complex
Bt14 7je
BT14 7JE

Phone 02890 714110

Email info@homestartnb.org.uk

Website www.home-start.org.uk/home-start-north-belfast

Activities

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

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

How the charity works: Advice/advocacy/information, Community development, Disability, Education/training, Medical/health/sickness, Playgroup/after schools, Relief of poverty, Volunteer development, Welfare/benevolent

Who the charity helps: Carers, Ethnic minorities, Learning disabilities, Men, Mental health, Parents, Preschool (0-5 year olds), Sensory disabilities, Specific areas of deprivation, Tenants, Unemployed/low income, Victim support, Voluntary and community sector, Volunteers, Women

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £74,899 | £57,199 | £0 | 3 |

Trustees

| Name | Role | Appointed |
|---------------------|------|-----------|
| David Keenan | | |
| Janet Mc Crellis | | |
| Miss Shauna Travers | | |
| Paul Joseph-Richard | | |

Home-Start North Belfast

Northern Ireland - Charity number 106103

Accounts

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

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

COMPANY REGISTRATION NUMBER NI 067397

CHARITY REGISTRATION NUMBER NI 106103

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

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

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HOME-START NORTH BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

OFFICERS AND OTHER INFORMATION

| | |
|--|--|
| Directors' | Dr David Keenan (Chairperson) Judith Wylie (Treasurer) Judith Woods Janet McCrellis Dr Paul Joseph-Richard |
| Scheme Manager | Paula Scott |
| Registered Office | Jolly Roger Complex 85 Alliance Road Belfast, BT14 7JE |
| Independent Examiners | O'Hara Shearer Chartered Accountants and Statutory Auditors 547 Falls Road Belfast, BT11 9AB |
| Solicitors | Magennis and Creighton 572 Shore Road Newtownabbey, BT37 0SL |
| Bankers | Ulster Bank Limited Antrim Road Branch 202/206 York Street Belfast, BT15 1HY |
| Company Registration Number | NI 067397 |
| Charity Commission Northern Ireland | NIC 106103 |
| Charity Registration Number | XR 34494 |

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

REPORT OF THE DIRECTORS

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

INCORPORATION

The company was incorporated on the 4th December 2007.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

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

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

RESULTS

The surplus of the company for the year ended 31st March 2025 was £17,690 and was all attributed to the principal activity.

INDEPENDENT EXAMINERS

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

SMALL COMPANY EXEMPTIONS

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

BY ORDER OF THE BOARD



DR DAVID KEENAN
CHAIRPERSON

DATE: 9th September 2025

HOME-START NORTH BELFAST:

OUR IMPACT 2024/2025



At Home-Start, we believe every child needs a happy and secure childhood. We believe parents have the key role in ensuring children have the best start in life.

The first five years of a child's life are vital for development. We focus on supporting parents during this time to have the skills, confidence and strength to nurture their children.

We tackle the difficulties families encounter rather than waiting to patch up the consequences.

Home-Start North Belfast has been working for better outcomes for children under 5 for 30 years. Thanks to compassionate volunteers, generous donors and committed partners, this is what we achieved in 2024/2025.

Impact on Children

257

Children were positively impacted by Home-Start North Belfast's work in 2023/2024

Volunteer Impact

15

Volunteers give on average 3 hours every week to visit families at home

"I have enjoyed working with 2 families this year and it is amazing to see them grow in confidence and enjoy their family."

Volunteer, Home-Start North Belfast

Donors

- Belfast Health & Social Care Trust
- Halifax, The National Lottery
- Cash For Kids
- Deans sit out

83

Children benefited from regular home visits. Trained volunteers listen, encourage and be an extra pair of hands to families who are struggling.

75

Children benefited from the diverse family support group, which provides vital support as children start nursery and school

31

Children benefited from food bags, electric, gas, clothes and bedding thanks to Cash For Kids and Storehouse. This helps families budget for other necessities

5

Volunteers served on the Management Committee

2

Advisors offered guidance and support

"When a family is hit by one of those bad patches that lie in wait for all of us, and whatever the specific need, a Home-Start volunteer has friendly support to offer."

Penelope Leach, Author and Child Care Expert

Partners

- Belfast Health & Social Care Trust
- Home-Start UK
- Home-Start East Belfast

TRUSTEES REPORT 2024-2025

STRATEGIC REPORT

North Belfast has significant pockets of social and economic deprivation that has been exacerbated by the legacy of 30 years of conflict. The area was disproportionately affected with a large number of related deaths. Statistics indicate that there are higher levels of poor mental health and a greater dependency on prescription drugs in the area which research has been linked to this difficult history. Transgenerational trauma is also now regarded as an issue as the anxieties of those who lived through the Troubles now impact on their children. Home-Start support is available to any family, irrespective of socio-economic status or religion.

Achievements and performance

Home-Start North Belfast has a committed staff and volunteer team, strong partnerships and generous donors. From 1st April 2024 to 31st March 2025 Home-Start North Belfast supported 30 families in the area by home-visiting. The scheme delivers the home-visiting core service of parent volunteers supporting families under stress, in their own homes, where there is at least one child under five. It also provided a Family Group to 36 families which meets weekly during term-time. This group allows parents and children to come together to learn to play and develop as a family. The group is structured and all activities are planned in advance and in consultation with the families, volunteers and staff. Activities practice school readiness and encourage parents to continue this at home. We also provided a food-bank service to a large number of our families as well as gas, electric, clothes and bedding when funding allows.

Financial review

In a difficult economic climate, we have managed to sustain the organisation financially this year. The trustees thank the donors who supported projects during the period, including Belfast Health and Social Care Trust Awards for All and Halifax. The overall income for the year was. Lawrence will provide on the day and I will correct. The Trustees are mindful that the organisation needs to secure grant funding for periods longer than one year to provide stability and enable better planning. We are also mindful that unrestricted funding needs to be in accordance with our Reserves Policy which strives to have at least three months operating costs in the reserve account.

Plans for future periods

- Maximising opportunities to secure funding remains a priority. In particular, we will endeavour to diversify our funders and secure funding for periods longer than one year.
- We will seek to strengthen existing, and develop new, partnerships with various stakeholders, including for family referrals and volunteer recruitment.
- We will work to maximise synergies, particularly for larger funding applications.
- Throughout the next year, we will seek to recruit new trustees to diversify skills and experience on the Management Committee.

Structure, governance and management

The organisation has 5 Trustees on the Management Committee who bring a range of skills and experience to ensure oversight and guide the strategy of the organisation. The Management Committee meet 7 times a year at 6 week intervals, except during the summer, to review income and expenditure, discuss key activities and future plans. There are 3 staff in the scheme. Every week the Co-ordinator works 30 hours, 2 Project Workers at 15 hours and 16 Hour. The organisation works closely with Home-Start UK and completes its quality Assurance to ensure standards are maintained.

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company Law requires the trustees' to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2025. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

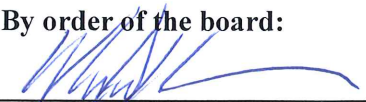
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

By order of the board:



DR DAVID KEENAN
DIRECTOR

DATE 9th September 2025

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

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

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

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

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

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

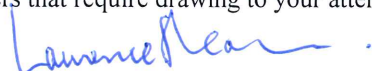
1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records

3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland

4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



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

547 Falls Road

Belfast

BT11 9AB

Dated: 9th September 2025

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

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

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

Income Recognition

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

Interest Receivable

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

Resources Expended

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

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

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

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

Fixed Assets

All tangible fixed assets are recorded at cost.

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

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

| | |
|------------------|--------------------|
| Office equipment | 20% residual value |
|------------------|--------------------|

Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a pension scheme.

Debtors and Prepayments

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

Creditors and Provisions

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

Financial Instruments

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

Foreign Currencies

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

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

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

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

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

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

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

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

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

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

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

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

Reserves Policy

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

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

| | NOTES | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | TOTAL 2025 £ | TOTAL 2024 £ |
|--------------------------------------|-------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| INCOME AND ENDOWMENTS FROM: | | | | | | |
| Donations and legacies | 1 | - | - | - | - | - |
| Income from investments | 2 | 74 | - | - | 74 | 122 |
| Income from charitable activities | 3 | - | 73,515 | - | 73,515 | 48,172 |
| Income from other trading activities | 4 | 1,300 | - | - | 1,300 | 1,500 |
| TOTAL INCOME AND ENDOWMENTS | | 1,374 | 73,515 | - | 74,889 | 49,794 |
| EXPENDITURE ON: | | | | | | |
| Expenditure on raising funds | 5 | - | - | - | - | - |
| Expenditure on charitable activities | 6 | 160 | 57,039 | - | 57,199 | 59,546 |
| Other expenditure | | - | - | - | - | - |
| Net gains/(losses) on investments | | - | - | - | - | - |
| TOTAL RESOURCES EXPENDED | | 160 | 57,039 | - | 57,199 | 59,546 |
| NET INCOME/(EXPENDITURE) | | 1,214 | 16,476 | - | 17,690 | (9,752) |
| Transfers between funds | | 2,255 | (2,255) | - | - | - |
| NET MOVEMENT IN FUNDS | | 3,469 | 14,221 | - | 17,690 | (9,752) |
| RECONCILIATION OF FUNDS | | | | | | |
| TOTAL FUNDS BROUGHT FORWARD | | 5,372 | 5,256 | - | 10,628 | 20,380 |
| TOTAL FUNDS CARRIED FORWARD | | 8,841 | 19,477 | - | 28,318 | 10,628 |

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

All of the above amounts relate to continuing activities

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

HOME-START NORTH BELFAST
BALANCE SHEET
AS AT 31ST MARCH 2025

| | NOTES | 2025 £ | 2024 £ |
|--|-------|-----------|-----------|
| FIXED ASSETS | | | |
| Tangible assets | 9 | - | - |
| | | | |
| CURRENT ASSETS | | | |
| Debtors and prepayments | 11 | 590 | 586 |
| Cash at bank | | 23,936 | 11,886 |
| Cash on deposit | | 5,333 | 5,259 |
| Cash in hand | | 56 | 56 |
| | | 29,915 | 17,787 |
| | | | |
| Creditors: amounts falling due within one year | 12 | (1,597) | (7,159) |
| | | | |
| NET CURRENT ASSETS/(LIABILITIES) | | 28,318 | 10,628 |
| | | | |
| TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES) | | 28,318 | 10,628 |
| | | | |
| Creditors: amounts falling due after more than one year | | - | - |
| | | | |
| NET ASSETS/(LIABILITIES) | | 28,318 | 10,628 |
| | | | |
| FUNDS: | | | |
| | | | |
| ENDOWMENT FUNDS | | - | - |
| | | | |
| UNRESTRICTED INCOME FUNDS | 14 | 8,841 | 5,372 |
| | | | |
| RESTRICTED INCOME FUNDS | 15 | 19,477 | 5,256 |
| | | 28,318 | 10,628 |

These financial statements were approved by the Trustees on 9th September 2025
and are signed on their behalf by:



DR DAVID KEENAN
DIRECTOR

DATE 9th September 2025

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

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

1. DONATIONS AND LEGACIES

| | Unrestricted Funds £ | Restricted Funds £ | 2025 £ | Unrestricted Funds £ | Restricted Funds £ | 2024 £ |
|-----------|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Donations | - | - | - | - | - | - |
| Legacies | - | - | - | - | - | - |
| | - | - | - | - | - | - |

2. INCOME FROM INVESTMENTS

| | Unrestricted Funds £ | Restricted Funds £ | 2025 £ | Unrestricted Funds £ | Restricted Funds £ | 2024 £ |
|-----------------------------------|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Income from UK listed investments | - | - | - | - | - | - |
| Income from cash | 74 | - | 74 | 122 | - | 122 |
| | 74 | - | 74 | 122 | - | 122 |

3. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2025 £ | Unrestricted Funds £ | Restricted Funds £ | 2024 £ |
|--|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Belfast Health & Social Care Trust | - | 37,759 | 37,759 | - | 35,228 | 35,228 |
| BBC Children in Need | - | - | - | - | - | - |
| Lloyds TSB Foundation for Northern Ireland | - | - | - | - | - | - |
| Awards for All | - | 17,500 | 17,500 | - | - | - |
| Belfast City Council | - | - | - | - | - | - |
| Bombardier Foundation | - | - | - | - | - | - |
| Enkalon Foundation | - | - | - | - | - | - |
| Cool FM Cash for Kids Charity | - | 5,256 | 5,256 | - | 13,200 | 13,200 |
| DFC Volunteer Now | - | - | - | - | - | - |
| Halifax Foundation | - | 5,000 | 5,000 | - | 5,000 | 5,000 |
| Home-Start UK - Pears Breathing Space Fund | - | 8,000 | 8,000 | - | - | - |
| Less: Deferred Income (<i>See Note 10</i>) | - | - | - | - | (5,256) | (5,256) |
| | - | 73,515 | 73,515 | - | 48,172 | 48,172 |

4. INCOME FROM OTHER TRADING ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2025 £ | Unrestricted Funds £ | Restricted Funds £ | 2024 £ |
|-----------------------------|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Fundraising | 1,300 | - | 1,300 | 1,500 | - | 1,500 |
| Insurance monies receivable | - | - | - | - | - | - |
| Less: Deferred Income | - | - | - | - | - | - |
| | 1,300 | - | 1,300 | 1,500 | - | 1,500 |

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

5. EXPENDITURE ON RAISING FUNDS

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

6. EXPENDITURE ON CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2025 £ | Unrestricted Funds £ | Restricted Funds £ | 2024 £ |
|--|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Wages and salaries (See Note 8) | - | 38,859 | 38,859 | - | 42,928 | 42,928 |
| Social security costs (See Note 8) | - | 758 | 758 | - | 758 | 758 |
| Repairs and office maintenance | - | - | - | - | - | - |
| Printing, postage and stationery | - | 927 | 927 | - | 250 | 250 |
| Staff travel & subsistence | - | 988 | 988 | - | 814 | 814 |
| Family support costs | - | 6,996 | 6,996 | - | 7,944 | 7,944 |
| Volunteer recruitment, training and expenses | - | 487 | 487 | - | 287 | 287 |
| Sundry expenses | - | - | - | - | - | - |
| Event Costs | - | - | - | - | 400 | 400 |
| | - | 49,015 | 49,015 | - | 53,381 | 53,381 |

Support Costs and Governance costs

| | | | | | | |
|------------------------------|-----|-------|-------|-----|-------|-------|
| Staff and committee training | - | - | - | - | - | - |
| Telephone and internet | - | 932 | 932 | - | 688 | 688 |
| Rent and service charges | - | 2,880 | 2,880 | - | 2,880 | 2,880 |
| Insurance | - | 792 | 792 | - | 769 | 769 |
| Accountancy fees | - | 786 | 786 | - | 768 | 768 |
| Other professional fees | - | 504 | 504 | - | 867 | 867 |
| Subscriptions and licences | - | 2,130 | 2,130 | - | 30 | 30 |
| Bank interest and charges | 160 | - | 160 | 163 | - | 163 |
| | 160 | 8,024 | 8,184 | 163 | 6,002 | 6,165 |

TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

| | | | | | | |
|--|-----|--------|--------|-----|--------|--------|
| | 160 | 57,039 | 57,199 | 163 | 59,383 | 59,546 |
|--|-----|--------|--------|-----|--------|--------|

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

| 7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR | 2025 | 2024 |
|---|-------------|-------------|
| This is stated after charging/(crediting) | £ | £ |
| Independent examiners remuneration | 786 | 768 |
| Depreciation | - | - |
| | <hr/> <hr/> | <hr/> <hr/> |

8. SALARY COSTS AND EMOLUMENTS

| | 2025 | 2024 |
|---|-------------|-------------|
| | £ | £ |
| Total staff costs were as follows: | | |
| Wages and salaries - key management personnel | 25,200 | 25,200 |
| Wages and salaries - other staff | 13,660 | 17,728 |
| Staff pension costs | 758 | 758 |
| Employer social security costs - key management personnel | 2,222 | 2,222 |
| Employer social security costs - other staff | 49 | 65 |
| Employer social security costs - Employment Allowance | (2,271) | (2,287) |
| | <hr/> <hr/> | <hr/> <hr/> |
| | 39,618 | 43,686 |

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

| 2024 | 2024 |
|---------------|---------------|
| Number | Number |
| 3 | 3 |
| <hr/> <hr/> | <hr/> <hr/> |

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

Trustees' remuneration and benefits

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

Trustees' Expenses

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

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

9. TANGIBLE FIXED ASSETS

| | Office Equipment £ | Total £ |
|-------------------------|--------------------------|------------|
| COST | | |
| As at 1st April 2024 | - | - |
| Additions | - | - |
| Disposals | - | - |
| | - | - |
| As at 31st March 2025 | - | - |
| DEPRECIATION | | |
| As at 1st April 2024 | - | - |
| Charge for year | - | - |
| Eliminated on disposal | - | - |
| | - | - |
| As at 31st March 2025 | - | - |
| Net book value 2025 | - | - |
| Net book value 2024 | - | - |

| 10. DEFERRED INCOME | Unrestricted Funds £ | Restricted Funds £ | 2025 £ | 2024 £ |
|--|----------------------------|--------------------------|-----------|-----------|
| Belfast Health & Social Care Trust | - | - | - | - |
| BBC Children in Need | - | - | - | - |
| Lloyds TSB Foundation for Northern Ireland | - | - | - | - |
| Awards for All | - | 16,958 | 16,958 | - |
| Belfast City Council | - | - | - | - |
| Bombardier Foundation | - | - | - | - |
| Enkalon Foundation | - | - | - | - |
| Henderson Wholesale | - | - | - | - |
| St Anne's Deans Sit-out | 1,300 | - | 1,300 | - |
| Halifax Foundation | - | 2,519 | 2,519 | - |
| Iron Man Competition | - | - | - | - |
| Cool FM Cash for Kids Charity | - | - | - | 5,256 |
| Home Start UK - Caring for Families | - | - | - | - |
| Home Start UK - Pears | - | - | - | - |
| Donations | - | - | - | - |
| | 1,300 | 19,477 | 20,777 | 5,256 |
| | 1,300 | 19,477 | 20,777 | 5,256 |

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

| 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2025 | 2024 |
|---|-------------|-------------|
| | £ | £ |
| Debtors | 381 | 381 |
| Prepayments | 209 | 205 |
| | <u>590</u> | <u>586</u> |

| 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2025 | 2024 |
|---|--------------|--------------|
| | £ | £ |
| Social security costs and other taxes | 488 | 812 |
| Accrued expenses | 1,109 | 1,091 |
| Deferred income (See Note 10) | - | 5,256 |
| | <u>1,597</u> | <u>7,159</u> |

13. MOVEMENT IN FUNDS

| | Opening Balance | Net Movement in Funds | 2025 | 2024 |
|----------------------------------|----------------------------|----------------------------------|--------------|--------------|
| | £ | £ | £ | £ |
| Unrestricted Income Funds | | | | |
| General fund (See Note 10) | 5,372 | 3,469 | 8,841 | 5,372 |
| | <u>5,372</u> | <u>3,469</u> | <u>8,841</u> | <u>5,372</u> |

| | Opening Balance | Net Movement in Funds | 2025 | 2024 |
|--------------------------------|----------------------------|----------------------------------|---------------|--------------|
| | £ | £ | £ | £ |
| Restricted Income Funds | | | | |
| General fund (See Note 10) | 5,256 | 14,221 | 19,477 | 5,256 |
| | <u>5,256</u> | <u>14,221</u> | <u>19,477</u> | <u>5,256</u> |

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

| 14. UNRESTRICTED INCOME FUNDS | 2025 | 2024 |
|--------------------------------------|--------------|--------------|
| | £ | £ |
| Balance at 1st April 2024 | 5,372 | 20,380 |
| Incoming resources for the year | 1,374 | 1,622 |
| Resources expended for the year | (160) | (163) |
| Transfers between funds | 2,255 | (16,467) |
| | <hr/> | <hr/> |
| Balance at 31st March 2025 | <u>8,841</u> | <u>5,372</u> |

| 15. RESTRICTED INCOME FUNDS | 2025 | 2024 |
|------------------------------------|---------------|--------------|
| | £ | £ |
| Balance at 1st April 2024 | 5,256 | - |
| Incoming resources for the year | 73,515 | 48,172 |
| Resources expended for the year | (57,039) | (59,383) |
| Transfers between funds | (2,255) | 16,467 |
| | <hr/> | <hr/> |
| Balance at 31st March 2025 | <u>19,477</u> | <u>5,256</u> |

16. LEGAL STATUS

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

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

Home-Start North Belfast is a Charity registered with The Charity Commission for Northern Ireland. Charity Number 106103. Date of Registration 11th April 2017.

Home-Start North Belfast

Northern Ireland - Charity number 106103

Accounts

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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

COMPANY REGISTRATION NUMBER NI 067397

CHARITY REGISTRATION NUMBER NI 106103

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

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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HOME-START NORTH BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

OFFICERS AND OTHER INFORMATION

| | |
|--|--|
| Directors' | Dr David Keenan (Chairperson) Judith Wylie (Treasurer) Judith Woods Janet McCrellis Dr Paul Joseph-Richard |
| Scheme Manager | Paula Scott |
| Registered Office | Jolly Roger Complex 85 Alliance Road Belfast, BT14 7JE |
| Independent Examiners | O'Hara Shearer Chartered Accountants and Statutory Auditors 547 Falls Road Belfast, BT11 9AB |
| Solicitors | Magennis and Creighton 572 Shore Road Newtownabbey, BT37 0SL |
| Bankers | Ulster Bank Limited Antrim Road Branch 202/206 York Street Belfast, BT15 1HY |
| Company Registration Number | NI 067397 |
| Charity Commission Northern Ireland | NIC 106103 |
| Charity Registration Number | XR 34494 |

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

REPORT OF THE DIRECTORS

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

INCORPORATION

The company was incorporated on the 4th December 2007.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

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

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

RESULTS

The loss of the company for the year ended 31st March 2024 was £9,752 and was all attributed to the principal activity.

INDEPENDENT EXAMINERS

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

SMALL COMPANY EXEMPTIONS

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

BY ORDER OF THE BOARD



DR DAVID KEENAN
CHAIRPERSON

DATE: 23rd October 2024

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company Law requires the trustees' to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2024. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

By order of the board:



DR DAVID KEENAN
DIRECTOR

DATE 23rd October 2024

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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

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

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

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

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

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

Independent examiner's statement

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



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

547 Falls Road
Belfast
BT11 9AB

Dated: 23rd October 2024

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

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

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

Income Recognition

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

Interest Receivable

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

Resources Expended

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

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

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

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

Fixed Assets

All tangible fixed assets are recorded at cost.

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

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

| | |
|------------------|--------------------|
| Office equipment | 20% residual value |
|------------------|--------------------|

Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a pension scheme.

Debtors and Prepayments

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

Creditors and Provisions

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

Financial Instruments

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

Foreign Currencies

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

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

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

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

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

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

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

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

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

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

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

Reserves Policy

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

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

| | NOTES | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | TOTAL 2024 £ | TOTAL 2023 £ |
|--------------------------------------|-------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| INCOME AND ENDOWMENTS FROM: | | | | | | |
| Donations and legacies | 1 | - | - | - | - | - |
| Income from investments | 2 | 122 | - | - | 122 | 44 |
| Income from charitable activities | 3 | - | 48,172 | - | 48,172 | 59,460 |
| Income from other trading activities | 4 | 1,500 | - | - | 1,500 | 8,129 |
| TOTAL INCOME AND ENDOWMENTS | | 1,622 | 48,172 | - | 49,794 | 67,633 |
| EXPENDITURE ON: | | | | | | |
| Expenditure on raising funds | 5 | - | - | - | - | - |
| Expenditure on charitable activities | 6 | 163 | 59,383 | - | 59,546 | 63,474 |
| Other expenditure | | - | - | - | - | - |
| Net gains/(losses) on investments | | - | - | - | - | - |
| TOTAL RESOURCES EXPENDED | | 163 | 59,383 | - | 59,546 | 63,474 |
| NET INCOME/(EXPENDITURE) | | 1,459 | (11,211) | - | (9,752) | 4,159 |
| Transfers between funds | | (16,467) | 16,467 | - | - | - |
| NET MOVEMENT IN FUNDS | | (15,008) | 5,256 | - | (9,752) | 4,159 |
| RECONCILIATION OF FUNDS | | | | | | |
| TOTAL FUNDS BROUGHT FORWARD | | 20,380 | - | - | 20,380 | 16,221 |
| TOTAL FUNDS CARRIED FORWARD | | 5,372 | 5,256 | - | 10,628 | 20,380 |

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

All of the above amounts relate to continuing activities

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

HOME-START NORTH BELFAST
BALANCE SHEET
AS AT 31ST MARCH 2024

| | NOTES | 2024 £ | 2023 £ |
|--|-------|---------------|---------------|
| FIXED ASSETS | | | |
| Tangible assets | 9 | - | - |
| CURRENT ASSETS | | | |
| Debtors and prepayments | 11 | 586 | 577 |
| Cash at bank | | 11,886 | 11,123 |
| Cash on deposit | | 5,259 | 10,137 |
| Cash in hand | | 56 | 56 |
| | | <u>17,787</u> | <u>21,893</u> |
| Creditors: amounts falling due within one year | 12 | (7,159) | (1,513) |
| | | <u>10,628</u> | <u>20,380</u> |
| NET CURRENT ASSETS/(LIABILITIES) | | 10,628 | 20,380 |
| TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES) | | 10,628 | 20,380 |
| Creditors: amounts falling due after more than one year | | - | - |
| | | <u>10,628</u> | <u>20,380</u> |
| NET ASSETS/(LIABILITIES) | | <u>10,628</u> | <u>20,380</u> |
| FUNDS: | | | |
| ENDOWMENT FUNDS | | | |
| | | - | - |
| UNRESTRICTED INCOME FUNDS | 14 | 5,372 | 20,380 |
| RESTRICTED INCOME FUNDS | 15 | 5,256 | - |
| | | <u>10,628</u> | <u>20,380</u> |

These financial statements were approved by the Trustees on 23rd October 2024
and are signed on their behalf by:



DR DAVID KEENAN
DIRECTOR

DATE 23rd October 2024

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

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

1. DONATIONS AND LEGACIES

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

2. INCOME FROM INVESTMENTS

| | Unrestricted Funds £ | Restricted Funds £ | 2024 £ | Unrestricted Funds £ | Restricted Funds £ | 2023 £ |
|-----------------------------------|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Income from UK listed investments | - | - | - | - | - | - |
| Income from cash | 122 | - | 122 | 44 | - | 44 |
| | 122 | - | 122 | 44 | - | 44 |

3. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2024 £ | Unrestricted Funds £ | Restricted Funds £ | 2023 £ |
|--|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Belfast Health & Social Care Trust | - | 35,228 | 35,228 | - | 34,034 | 34,034 |
| BBC Children in Need | - | - | - | - | - | - |
| Lloyds TSB Foundation for Northern Ireland | - | - | - | - | - | - |
| Awards for All | - | - | - | - | 5,485 | 5,485 |
| Belfast City Council | - | - | - | - | - | - |
| Bombardier Foundation | - | - | - | - | - | - |
| Enkalon Foundation | - | - | - | - | - | - |
| Cool FM Cash for Kids Charity | - | 13,200 | 13,200 | - | 10,420 | 10,420 |
| DFC Volunteer Now | - | - | - | - | - | - |
| Halifax Foundation | - | 5,000 | 5,000 | - | 1,521 | 1,521 |
| Home-Start UK - Volant Garden Project | - | - | - | - | 8,000 | 8,000 |
| Less: Deferred Income (<i>See Note 10</i>) | - | (5,256) | (5,256) | - | - | - |
| | - | 48,172 | 48,172 | - | 59,460 | 59,460 |

4. INCOME FROM OTHER TRADING ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2024 £ | Unrestricted Funds £ | Restricted Funds £ | 2023 £ |
|-----------------------------|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Fundraising | 1,500 | - | 1,500 | 1,000 | 7,129 | 8,129 |
| Insurance monies receivable | - | - | - | - | - | - |
| Less: Deferred Income | - | - | - | - | - | - |
| | 1,500 | - | 1,500 | 1,000 | 7,129 | 8,129 |

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

5. EXPENDITURE ON RAISING FUNDS

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

6. EXPENDITURE ON CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2024 £ | Unrestricted Funds £ | Restricted Funds £ | 2023 £ |
|--|----------------------------|--------------------------|---------------|----------------------------|--------------------------|---------------|
| Wages and salaries (See Note 8) | - | 42,928 | 42,928 | - | 41,497 | 41,497 |
| Social security costs (See Note 8) | - | 758 | 758 | - | 727 | 727 |
| Repairs and office maintenance | - | - | - | - | 120 | 120 |
| Printing, postage and stationery | - | 250 | 250 | - | 121 | 121 |
| Staff travel & subsistence | - | 814 | 814 | - | 715 | 715 |
| Family support costs | - | 7,944 | 7,944 | - | 10,547 | 10,547 |
| Volunteer recruitment, training and expenses | - | 287 | 287 | - | 796 | 796 |
| Sundry expenses | - | - | - | - | - | - |
| Event Costs | - | 400 | 400 | - | 1,291 | 1,291 |
| | - | 53,381 | 53,381 | - | 55,814 | 55,814 |

Support Costs and Governance costs

| | | | | | | |
|------------------------------|------------|--------------|--------------|------------|--------------|--------------|
| Staff and committee training | - | - | - | - | - | - |
| Telephone and internet | - | 688 | 688 | - | 666 | 666 |
| Rent and service charges | - | 2,880 | 2,880 | - | 2,880 | 2,880 |
| Insurance | - | 769 | 769 | - | 929 | 929 |
| Accountancy fees | - | 768 | 768 | - | 660 | 660 |
| Other professional fees | - | 867 | 867 | - | 2,337 | 2,337 |
| Subscriptions and licences | - | 30 | 30 | - | 30 | 30 |
| Bank interest and charges | 163 | - | 163 | 158 | - | 158 |
| | 163 | 6,002 | 6,165 | 158 | 7,502 | 7,660 |

TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

| | | | | | | |
|--|------------|---------------|---------------|------------|---------------|---------------|
| | 163 | 59,383 | 59,546 | 158 | 63,316 | 63,474 |
|--|------------|---------------|---------------|------------|---------------|---------------|

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

| 7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR | 2024 | 2023 |
|---|-------------|-------------|
| This is stated after charging/(crediting) | £ | £ |
| Independent examiners remuneration | 768 | 660 |
| Depreciation | - | - |
| | - | - |

| 8. SALARY COSTS AND EMOLUMENTS | 2024 | 2023 |
|---|-------------|-------------|
| | £ | £ |
| Total staff costs were as follows: | | |
| Wages and salaries - key management personnel | 25,200 | 24,419 |
| Wages and salaries - other staff | 17,728 | 17,078 |
| Staff pension costs | 758 | 727 |
| Employer social security costs - key management personnel | 2,222 | 2,291 |
| Employer social security costs - other staff | 65 | - |
| Employer social security costs - Employment Allowance | (2,287) | (2,291) |
| | 43,686 | 42,224 |

| The average monthly number of employees during the year was as follows: | 2024 | 2023 |
|---|---------------|---------------|
| | Number | Number |
| | 3 | 4 |

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

Trustees' remuneration and benefits

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

Trustees' Expenses

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

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

9. TANGIBLE FIXED ASSETS

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

| | Unrestricted Funds £ | Restricted Funds £ | 2024 £ | 2023 £ |
|--|----------------------------|--------------------------|-----------|-----------|
| 10. DEFERRED INCOME | | | | |
| Belfast Health & Social Care Trust | - | - | - | - |
| BBC Children in Need | - | - | - | - |
| Lloyds TSB Foundation for Northern Ireland | - | - | - | - |
| Awards for All | - | - | - | - |
| Belfast City Council | - | - | - | - |
| Bombardier Foundation | - | - | - | - |
| Enkalon Foundation | - | - | - | - |
| Henderson Wholesale | - | - | - | - |
| St Anne's Deans Sit-out | - | - | - | - |
| Halifax Foundation | - | - | - | - |
| Iron Man Competition | - | - | - | - |
| Cool FM Cash for Kids Charity | - | 5,256 | 5,256 | - |
| Home Start UK - Caring for Families | - | - | - | - |
| Home Start UK - Pears | - | - | - | - |
| Donations | - | - | - | - |
| | - | 5,256 | 5,256 | - |
| | - | 5,256 | 5,256 | - |

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

| 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2024 | 2023 |
|---|-------------|-------------|
| | £ | £ |
| Debtors | 381 | 381 |
| Prepayments | 205 | 196 |
| | <u>586</u> | <u>577</u> |

| 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2024 | 2023 |
|---|--------------|--------------|
| | £ | £ |
| Social security costs and other taxes | 812 | 530 |
| Accrued expenses | 1,091 | 983 |
| Deferred income (See Note 10) | 5,256 | - |
| | <u>7,159</u> | <u>1,513</u> |

13. MOVEMENT IN FUNDS

| | Opening Balance | Net Movement in Funds | 2024 | 2023 |
|----------------------------------|----------------------------|----------------------------------|--------------|---------------|
| | £ | £ | £ | £ |
| Unrestricted Income Funds | | | | |
| General fund | 20,380 | (15,008) | 5,372 | 20,380 |
| | <u>20,380</u> | <u>(15,008)</u> | <u>5,372</u> | <u>20,380</u> |

| | Opening Balance | Net Movement in Funds | 2024 | 2023 |
|--------------------------------|----------------------------|----------------------------------|--------------|-------------|
| | £ | £ | £ | £ |
| Restricted Income Funds | | | | |
| General fund | - | 5,256 | 5,256 | - |
| | <u>-</u> | <u>5,256</u> | <u>5,256</u> | <u>-</u> |

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

| 14. UNRESTRICTED INCOME FUNDS | 2024 | 2023 |
|--------------------------------------|--------------|---------------|
| | £ | £ |
| Balance at 1st April 2023 | 20,380 | 16,221 |
| Incoming resources for the year | 1,622 | 1,044 |
| Resources expended for the year | (163) | (158) |
| Transfers between funds | (16,467) | 3,273 |
| | <hr/> | <hr/> |
| Balance at 31st March 2024 | <u>5,372</u> | <u>20,380</u> |

| 15. RESTRICTED INCOME FUNDS | 2024 | 2023 |
|------------------------------------|--------------|-------------|
| | £ | £ |
| Balance at 1st April 2023 | - | - |
| Incoming resources for the year | 48,172 | 66,589 |
| Resources expended for the year | (59,383) | (63,316) |
| Transfers between funds | 16,467 | (3,273) |
| | <hr/> | <hr/> |
| Balance at 31st March 2024 | <u>5,256</u> | <u>-</u> |

16. LEGAL STATUS

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

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

Home-Start North Belfast is a Charity registered with The Charity Commission for Northern Ireland. Charity Number 106103. Date of Registration 11th April 2017.

Home-Start North Belfast

Northern Ireland - Charity number 106103

Annual report

HOME-START NORTH BELFAST:

OUR IMPACT 2023/2024



At Home-Start, we believe every child needs a happy and secure childhood. We believe parents have the key role in ensuring children have the best start in life.

The first five years of a child's life are vital for development. We focus on supporting parents during this time to have the skills, confidence and strength to nurture their children.

We tackle the difficulties families encounter rather than waiting to patch up the consequences.

Home-Start North Belfast has been working for better outcomes for children under 5 for 30 years. Thanks to compassionate volunteers, generous donors and committed partners, this is what we achieved in 2023/2024.

Impact on Children

263

Children were positively impacted by Home-Start North Belfast's work in 2023/2024

Volunteer Impact

15

Volunteers give on average 3 hours every week to visit families at home

"I have enjoyed working with 2 families this year and it is amazing to see them grow in confidence and enjoy their family."

Volunteer, Home-Start North Belfast

Donors

- Belfast Health & Social Care Trust
- Halifax
- Cash For Kids
- Deans sit out

83

Children benefited from regular home visits. Trained volunteers listen, encourage and be an extra pair of hands to families who are struggling.

75

Children benefited from the diverse family support group, which provides vital support as children start nursery and school

31

Children benefited from food bags, electric, gas, clothes and bedding thanks to Cash For Kids and Storehouse. This helps families budget for other necessities

5

Volunteers served on the Management Committee

2

Advisors offered guidance and support

"When a family is hit by one of those bad patches that lie in wait for all of us, and whatever the specific need, a Home-Start volunteer has friendly support to offer."

Penelope Leach, Author and Child Care Expert

Partners

- Belfast Health & Social Care Trust
- Home-Start UK
- Home-Start East Belfast

TRUSTEES REPORT 2023-2024

STRATEGIC REPORT

North Belfast has significant pockets of social and economic deprivation that has been exacerbated by the legacy of 30 years of conflict. The area was disproportionately affected with a large number of related deaths. Statistics indicate that there are higher levels of poor mental health and a greater dependency on prescription drugs in the area which research has been linked to this difficult history. Transgenerational trauma is also now regarded as an issue as the anxieties of those who lived through the Troubles now impact on their children. Home-Start support is available to any family, irrespective of socio-economic status or religion.

Achievements and performance

Home-Start North Belfast has a committed staff and volunteer team, strong partnerships and generous donors. From 1st April 2023 to 31st March 2024 Home-Start North Belfast supported 30 families in the area by home-visiting. The scheme delivers the home-visiting core service of parent volunteers supporting families under stress, in their own homes, where there is at least one child under five. It also provided a Family Garden Group to 36 families which meets weekly during term-time. This group allows parents and children to come together to learn to play and develop as a family. The group is structured and all activities are planned in advance and in consultation with the families, volunteers and staff. Activities practice school readiness and encourage parents to continue this at home. We also provided a food-bank service to a large number of our families as well as gas, electric, clothes and bedding when funding allows.

Financial review

In a difficult economic climate, we have managed to sustain the organisation financially this year. The trustees thank the donors who supported projects during the period, including Belfast Health and Social Care Trust Awards for All and Halifax. The overall income for the year was £ 55,050 which was significant decrease on the previous year. The Trustees are mindful that the organisation needs to secure grant funding for periods longer than one year to provide stability and enable better planning. We are also mindful that unrestricted funding needs to be in accordance with our Reserves Policy which strives to have at least three months operating costs in the reserve account.

Plans for future periods

- Maximising opportunities to secure funding remains a priority. In particular, we will endeavour to diversify our funders and secure funding for periods longer than one year.
- We will seek to strengthen existing, and develop new, partnerships with various stakeholders, including for family referrals and volunteer recruitment.
- We will work to maximise synergies, particularly for larger funding applications.
- Throughout the next year, we will seek to recruit new trustees to diversify skills and experience on the Management Committee.

Structure, governance and management

The organisation has 5 Trustees on the Management Committee who bring a range of skills and experience to ensure oversight and guide the strategy of the organisation. The Management Committee meet 7 times a year at 6 week intervals, except during the summer, to review income and expenditure, discuss key activities and future plans. There are 3 staff in the scheme. Every week the Co-ordinator works 30 hours, 2 Project Workers at 15 hours and 16 Hours. The organisation works closely with Home-Start UK and completes its quality Assurance to ensure standards are maintained.

Home-Start North Belfast

Northern Ireland - Charity number 106103

Annual return

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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

COMPANY REGISTRATION NUMBER NI 067397

CHARITY REGISTRATION NUMBER NI 106103

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

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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HOME-START NORTH BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

OFFICERS AND OTHER INFORMATION

| | |
|--|--|
| Directors' | Dr David Keenan (Chairperson) Judith Wylie (Treasurer) Judith Woods Janet McCrellis Dr Paul Joseph-Richard |
| Scheme Manager | Paula Scott |
| Registered Office | Jolly Roger Complex 85 Alliance Road Belfast, BT14 7JE |
| Independent Examiners | O'Hara Shearer Chartered Accountants and Statutory Auditors 547 Falls Road Belfast, BT11 9AB |
| Solicitors | Magennis and Creighton 572 Shore Road Newtownabbey, BT37 0SL |
| Bankers | Ulster Bank Limited Antrim Road Branch 202/206 York Street Belfast, BT15 1HY |
| Company Registration Number | NI 067397 |
| Charity Commission Northern Ireland | NIC 106103 |
| Charity Registration Number | XR 34494 |

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

REPORT OF THE DIRECTORS

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

INCORPORATION

The company was incorporated on the 4th December 2007.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

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

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

RESULTS

The loss of the company for the year ended 31st March 2024 was £9,752 and was all attributed to the principal activity.

INDEPENDENT EXAMINERS

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

SMALL COMPANY EXEMPTIONS

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

BY ORDER OF THE BOARD



DR DAVID KEENAN
CHAIRPERSON

DATE: 23rd October 2024

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company Law requires the trustees' to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2024. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

By order of the board:



DR DAVID KEENAN
DIRECTOR

DATE 23rd October 2024

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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

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

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

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

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

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

Independent examiner's statement

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



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

547 Falls Road
Belfast
BT11 9AB

Dated: 23rd October 2024

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

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

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

Income Recognition

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

Interest Receivable

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

Resources Expended

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

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

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

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

Fixed Assets

All tangible fixed assets are recorded at cost.

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

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

| | |
|------------------|--------------------|
| Office equipment | 20% residual value |
|------------------|--------------------|

Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a pension scheme.

Debtors and Prepayments

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

Creditors and Provisions

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

Financial Instruments

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

Foreign Currencies

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

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

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

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

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

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

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

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

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

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

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

Reserves Policy

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

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

| | NOTES | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | TOTAL 2024 £ | TOTAL 2023 £ |
|--------------------------------------|-------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| INCOME AND ENDOWMENTS FROM: | | | | | | |
| Donations and legacies | 1 | - | - | - | - | - |
| Income from investments | 2 | 122 | - | - | 122 | 44 |
| Income from charitable activities | 3 | - | 48,172 | - | 48,172 | 59,460 |
| Income from other trading activities | 4 | 1,500 | - | - | 1,500 | 8,129 |
| TOTAL INCOME AND ENDOWMENTS | | 1,622 | 48,172 | - | 49,794 | 67,633 |
| EXPENDITURE ON: | | | | | | |
| Expenditure on raising funds | 5 | - | - | - | - | - |
| Expenditure on charitable activities | 6 | 163 | 59,383 | - | 59,546 | 63,474 |
| Other expenditure | | - | - | - | - | - |
| Net gains/(losses) on investments | | - | - | - | - | - |
| TOTAL RESOURCES EXPENDED | | 163 | 59,383 | - | 59,546 | 63,474 |
| NET INCOME/(EXPENDITURE) | | 1,459 | (11,211) | - | (9,752) | 4,159 |
| Transfers between funds | | (16,467) | 16,467 | - | - | - |
| NET MOVEMENT IN FUNDS | | (15,008) | 5,256 | - | (9,752) | 4,159 |
| RECONCILIATION OF FUNDS | | | | | | |
| TOTAL FUNDS BROUGHT FORWARD | | 20,380 | - | - | 20,380 | 16,221 |
| TOTAL FUNDS CARRIED FORWARD | | 5,372 | 5,256 | - | 10,628 | 20,380 |

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

All of the above amounts relate to continuing activities

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

HOME-START NORTH BELFAST
BALANCE SHEET
AS AT 31ST MARCH 2024

| | NOTES | 2024 £ | 2023 £ |
|--|-------|-----------|-----------|
| FIXED ASSETS | | | |
| Tangible assets | 9 | - | - |
| | | | |
| CURRENT ASSETS | | | |
| Debtors and prepayments | 11 | 586 | 577 |
| Cash at bank | | 11,886 | 11,123 |
| Cash on deposit | | 5,259 | 10,137 |
| Cash in hand | | 56 | 56 |
| | | 17,787 | 21,893 |
| | | | |
| Creditors: amounts falling due within one year | 12 | (7,159) | (1,513) |
| | | | |
| NET CURRENT ASSETS/(LIABILITIES) | | 10,628 | 20,380 |
| | | | |
| TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES) | | 10,628 | 20,380 |
| | | | |
| Creditors: amounts falling due after more than one year | | - | - |
| | | | |
| NET ASSETS/(LIABILITIES) | | 10,628 | 20,380 |
| | | | |
| FUNDS: | | | |
| | | | |
| ENDOWMENT FUNDS | | - | - |
| | | | |
| UNRESTRICTED INCOME FUNDS | 14 | 5,372 | 20,380 |
| | | | |
| RESTRICTED INCOME FUNDS | 15 | 5,256 | - |
| | | 10,628 | 20,380 |

These financial statements were approved by the Trustees on 23rd October 2024
and are signed on their behalf by:



DR DAVID KEENAN
DIRECTOR

DATE 23rd October 2024

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

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

1. DONATIONS AND LEGACIES

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

2. INCOME FROM INVESTMENTS

| | Unrestricted Funds £ | Restricted Funds £ | 2024 £ | Unrestricted Funds £ | Restricted Funds £ | 2023 £ |
|-----------------------------------|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Income from UK listed investments | - | - | - | - | - | - |
| Income from cash | 122 | - | 122 | 44 | - | 44 |
| | 122 | - | 122 | 44 | - | 44 |

3. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2024 £ | Unrestricted Funds £ | Restricted Funds £ | 2023 £ |
|--|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Belfast Health & Social Care Trust | - | 35,228 | 35,228 | - | 34,034 | 34,034 |
| BBC Children in Need | - | - | - | - | - | - |
| Lloyds TSB Foundation for Northern Ireland | - | - | - | - | - | - |
| Awards for All | - | - | - | - | 5,485 | 5,485 |
| Belfast City Council | - | - | - | - | - | - |
| Bombardier Foundation | - | - | - | - | - | - |
| Enkalon Foundation | - | - | - | - | - | - |
| Cool FM Cash for Kids Charity | - | 13,200 | 13,200 | - | 10,420 | 10,420 |
| DFC Volunteer Now | - | - | - | - | - | - |
| Halifax Foundation | - | 5,000 | 5,000 | - | 1,521 | 1,521 |
| Home-Start UK - Volant Garden Project | - | - | - | - | 8,000 | 8,000 |
| Less: Deferred Income (<i>See Note 10</i>) | - | (5,256) | (5,256) | - | - | - |
| | - | 48,172 | 48,172 | - | 59,460 | 59,460 |

4. INCOME FROM OTHER TRADING ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2024 £ | Unrestricted Funds £ | Restricted Funds £ | 2023 £ |
|-----------------------------|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Fundraising | 1,500 | - | 1,500 | 1,000 | 7,129 | 8,129 |
| Insurance monies receivable | - | - | - | - | - | - |
| Less: Deferred Income | - | - | - | - | - | - |
| | 1,500 | - | 1,500 | 1,000 | 7,129 | 8,129 |

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

5. EXPENDITURE ON RAISING FUNDS

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

6. EXPENDITURE ON CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2024 £ | Unrestricted Funds £ | Restricted Funds £ | 2023 £ |
|--|----------------------------|--------------------------|---------------|----------------------------|--------------------------|---------------|
| Wages and salaries (See Note 8) | - | 42,928 | 42,928 | - | 41,497 | 41,497 |
| Social security costs (See Note 8) | - | 758 | 758 | - | 727 | 727 |
| Repairs and office maintenance | - | - | - | - | 120 | 120 |
| Printing, postage and stationery | - | 250 | 250 | - | 121 | 121 |
| Staff travel & subsistence | - | 814 | 814 | - | 715 | 715 |
| Family support costs | - | 7,944 | 7,944 | - | 10,547 | 10,547 |
| Volunteer recruitment, training and expenses | - | 287 | 287 | - | 796 | 796 |
| Sundry expenses | - | - | - | - | - | - |
| Event Costs | - | 400 | 400 | - | 1,291 | 1,291 |
| | - | 53,381 | 53,381 | - | 55,814 | 55,814 |

Support Costs and Governance costs

| | | | | | | |
|------------------------------|------------|--------------|--------------|------------|--------------|--------------|
| Staff and committee training | - | - | - | - | - | - |
| Telephone and internet | - | 688 | 688 | - | 666 | 666 |
| Rent and service charges | - | 2,880 | 2,880 | - | 2,880 | 2,880 |
| Insurance | - | 769 | 769 | - | 929 | 929 |
| Accountancy fees | - | 768 | 768 | - | 660 | 660 |
| Other professional fees | - | 867 | 867 | - | 2,337 | 2,337 |
| Subscriptions and licences | - | 30 | 30 | - | 30 | 30 |
| Bank interest and charges | 163 | - | 163 | 158 | - | 158 |
| | 163 | 6,002 | 6,165 | 158 | 7,502 | 7,660 |

TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

| | | | | | | |
|--|------------|---------------|---------------|------------|---------------|---------------|
| | 163 | 59,383 | 59,546 | 158 | 63,316 | 63,474 |
|--|------------|---------------|---------------|------------|---------------|---------------|

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

| 7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR | 2024 | 2023 |
|---|-------------|-------------|
| This is stated after charging/(crediting) | £ | £ |
| Independent examiners remuneration | 768 | 660 |
| Depreciation | - | - |
| | - | - |

| 8. SALARY COSTS AND EMOLUMENTS | 2024 | 2023 |
|---|-------------|-------------|
| | £ | £ |
| Total staff costs were as follows: | | |
| Wages and salaries - key management personnel | 25,200 | 24,419 |
| Wages and salaries - other staff | 17,728 | 17,078 |
| Staff pension costs | 758 | 727 |
| Employer social security costs - key management personnel | 2,222 | 2,291 |
| Employer social security costs - other staff | 65 | - |
| Employer social security costs - Employment Allowance | (2,287) | (2,291) |
| | 43,686 | 42,224 |

| The average monthly number of employees during the year was as follows: | 2024 | 2023 |
|---|---------------|---------------|
| | Number | Number |
| | 3 | 4 |

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

Trustees' remuneration and benefits

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

Trustees' Expenses

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

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

9. TANGIBLE FIXED ASSETS

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

| | Unrestricted Funds £ | Restricted Funds £ | 2024 £ | 2023 £ |
|--|----------------------------|--------------------------|-----------|-----------|
| 10. DEFERRED INCOME | | | | |
| Belfast Health & Social Care Trust | - | - | - | - |
| BBC Children in Need | - | - | - | - |
| Lloyds TSB Foundation for Northern Ireland | - | - | - | - |
| Awards for All | - | - | - | - |
| Belfast City Council | - | - | - | - |
| Bombardier Foundation | - | - | - | - |
| Enkalon Foundation | - | - | - | - |
| Henderson Wholesale | - | - | - | - |
| St Anne's Deans Sit-out | - | - | - | - |
| Halifax Foundation | - | - | - | - |
| Iron Man Competition | - | - | - | - |
| Cool FM Cash for Kids Charity | - | 5,256 | 5,256 | - |
| Home Start UK - Caring for Families | - | - | - | - |
| Home Start UK - Pears | - | - | - | - |
| Donations | - | - | - | - |
| | - | 5,256 | 5,256 | - |
| | - | 5,256 | 5,256 | - |

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

| 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2024 | 2023 |
|---|-------------|-------------|
| | £ | £ |
| Debtors | 381 | 381 |
| Prepayments | 205 | 196 |
| | <u>586</u> | <u>577</u> |

| 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2024 | 2023 |
|---|--------------|--------------|
| | £ | £ |
| Social security costs and other taxes | 812 | 530 |
| Accrued expenses | 1,091 | 983 |
| Deferred income (See Note 10) | 5,256 | - |
| | <u>7,159</u> | <u>1,513</u> |

13. MOVEMENT IN FUNDS

| | Opening Balance | Net Movement in Funds | 2024 | 2023 |
|----------------------------------|----------------------------|----------------------------------|--------------|---------------|
| | £ | £ | £ | £ |
| Unrestricted Income Funds | | | | |
| General fund | 20,380 | (15,008) | 5,372 | 20,380 |
| | <u>20,380</u> | <u>(15,008)</u> | <u>5,372</u> | <u>20,380</u> |

| | Opening Balance | Net Movement in Funds | 2024 | 2023 |
|--------------------------------|----------------------------|----------------------------------|--------------|-------------|
| | £ | £ | £ | £ |
| Restricted Income Funds | | | | |
| General fund | - | 5,256 | 5,256 | - |
| | <u>-</u> | <u>5,256</u> | <u>5,256</u> | <u>-</u> |

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

| 14. UNRESTRICTED INCOME FUNDS | 2024 | 2023 |
|--------------------------------------|--------------|---------------|
| | £ | £ |
| Balance at 1st April 2023 | 20,380 | 16,221 |
| Incoming resources for the year | 1,622 | 1,044 |
| Resources expended for the year | (163) | (158) |
| Transfers between funds | (16,467) | 3,273 |
| | <hr/> | <hr/> |
| Balance at 31st March 2024 | <u>5,372</u> | <u>20,380</u> |

| 15. RESTRICTED INCOME FUNDS | 2024 | 2023 |
|------------------------------------|--------------|-------------|
| | £ | £ |
| Balance at 1st April 2023 | - | - |
| Incoming resources for the year | 48,172 | 66,589 |
| Resources expended for the year | (59,383) | (63,316) |
| Transfers between funds | 16,467 | (3,273) |
| | <hr/> | <hr/> |
| Balance at 31st March 2024 | <u>5,256</u> | <u>-</u> |

16. LEGAL STATUS

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

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

Home-Start North Belfast is a Charity registered with The Charity Commission for Northern Ireland. Charity Number 106103. Date of Registration 11th April 2017.

Home-Start North Belfast

Northern Ireland - Charity number 106103

Accounts

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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

COMPANY REGISTRATION NUMBER NI 067397

CHARITY REGISTRATION NUMBER NI 106103

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

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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| Report of the Independent Examiners to the Trustees' | 4 |
| Accounting Policies | 5-7 |
| Statement of Financial Activities (incorporating the income and expenditure account) | 8 |
| Balance Sheet | 9 |
| Notes to the Financial Statements | 10-15 |

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

OFFICERS AND OTHER INFORMATION

| | |
|--|--|
| Directors' | Dr David Keenan (Chairperson) Judith Wylie (Treasurer) (To be Appointed) Judith Woods (To be Appointed) Janet McCrellis Dr Paul Joseph-Richard (To be Appointed) |
| Scheme Manager | Paula Scott |
| Registered Office | Jolly Roger Complex 85 Alliance Road Belfast, BT14 7JE |
| Independent Examiners | O'Hara Shearer Chartered Accountants and Statutory Auditors 547 Falls Road Belfast, BT11 9AB |
| Solicitors | Magennis and Creighton 572 Shore Road Newtownabbey, BT37 0SL |
| Bankers | Ulster Bank Limited Antrim Road Branch 393/395 Antrim Road Belfast, BT15 3BG |
| Company Registration Number | NI 067397 |
| Charity Commission Northern Ireland | NIC 106103 |
| Charity Registration Number | XR 34494 |

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE DIRECTORS

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

INCORPORATION

The company was incorporated on the 4th December 2007.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

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

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

RESULTS

The profit of the company for the year ended 31st March 2023 was £4,159 and was all attributed to the principal activity.

INDEPENDENT EXAMINERS

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

SMALL COMPANY EXEMPTIONS

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

BY ORDER OF THE BOARD



DR DAVID KEENAN
CHAIRPERSON

DATE: 25th October 2023

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company Law requires the trustees' to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2023. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

By order of the board:



DR DAVID KEENAN
DIRECTOR

DATE 25th October 2023

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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

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

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

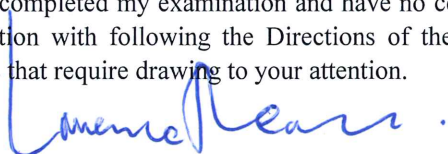
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the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

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

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

Independent examiner's statement

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



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

547 Falls Road
Belfast
BT11 9AB

Dated: 25th October 2023

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

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

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

Income Recognition

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

Interest Receivable

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

Resources Expended

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

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

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

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

Fixed Assets

All tangible fixed assets are recorded at cost.

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

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

| | |
|------------------|--------------------|
| Office equipment | 20% residual value |
|------------------|--------------------|

Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a pension scheme.

Debtors and Prepayments

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

Creditors and Provisions

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

Financial Instruments

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

Foreign Currencies

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

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

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

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

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

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

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

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

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

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

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

Reserves Policy

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

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

| | NOTES | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | TOTAL 2023 £ | TOTAL 2022 £ |
|--------------------------------------|-------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| INCOME AND ENDOWMENTS FROM: | | | | | | |
| Donations and legacies | 1 | - | - | - | - | - |
| Income from investments | 2 | 44 | - | - | 44 | 1 |
| Income from charitable activities | 3 | - | 59,460 | - | 59,460 | 34,156 |
| Income from other trading activities | 4 | 1,000 | 7,129 | - | 8,129 | 20,483 |
| TOTAL INCOME AND ENDOWMENTS | | 1,044 | 66,589 | - | 67,633 | 54,640 |
| EXPENDITURE ON: | | | | | | |
| Expenditure on raising funds | 5 | - | - | - | - | - |
| Expenditure on charitable activities | 6 | 158 | 63,316 | - | 63,474 | 52,024 |
| Other expenditure | | - | - | - | - | - |
| Net gains/(losses) on investments | | - | - | - | - | - |
| TOTAL RESOURCES EXPENDED | | 158 | 63,316 | - | 63,474 | 52,024 |
| NET INCOME/(EXPENDITURE) | | 886 | 3,273 | - | 4,159 | 2,616 |
| Transfers between funds | | 3,273 | (3,273) | - | - | - |
| NET MOVEMENT IN FUNDS | | 4,159 | - | - | 4,159 | 2,616 |
| RECONCILIATION OF FUNDS | | | | | | |
| TOTAL FUNDS BROUGHT FORWARD | | 16,221 | - | - | 16,221 | 13,605 |
| TOTAL FUNDS CARRIED FORWARD | | 20,380 | - | - | 20,380 | 16,221 |

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

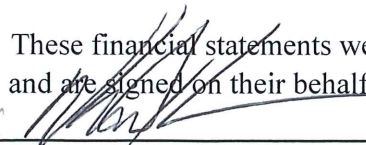
All of the above amounts relate to continuing activities

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

HOME-START NORTH BELFAST
BALANCE SHEET
AS AT 31ST MARCH 2023

| | NOTES | 2023 £ | 2022 £ |
|--|-------|-----------|-----------|
| FIXED ASSETS | | | |
| Tangible assets | 9 | - | - |
| CURRENT ASSETS | | | |
| Debtors and prepayments | 11 | 577 | 566 |
| Cash at bank | | 11,123 | 20,114 |
| Cash on deposit | | 10,137 | 10,092 |
| Cash in hand | | 56 | 56 |
| | | 21,893 | 30,828 |
| Creditors: amounts falling due within one year | 12 | (1,513) | (14,607) |
| | | 20,380 | 16,221 |
| NET CURRENT ASSETS/(LIABILITIES) | | 20,380 | 16,221 |
| TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES) | | 20,380 | 16,221 |
| Creditors: amounts falling due after more than one year | | - | - |
| | | 20,380 | 16,221 |
| NET ASSETS/(LIABILITIES) | | 20,380 | 16,221 |
| FUNDS: | | | |
| ENDOWMENT FUNDS | | | |
| | | - | - |
| UNRESTRICTED INCOME FUNDS | 14 | 20,380 | 16,221 |
| RESTRICTED INCOME FUNDS | 15 | - | - |
| | | 20,380 | 16,221 |

These financial statements were approved by the Trustees on 25th October 2023
and are signed on their behalf by:



DR DAVID KEENAN
DIRECTOR

DATE 25th October 2023

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

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

1. DONATIONS AND LEGACIES

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

2. INCOME FROM INVESTMENTS

| | Unrestricted Funds £ | Restricted Funds £ | 2023 £ | Unrestricted Funds £ | Restricted Funds £ | 2022 £ |
|-----------------------------------|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Income from UK listed investments | - | - | - | - | - | - |
| Income from cash | 44 | - | 44 | 1 | - | 1 |
| | 44 | - | 44 | 1 | - | 1 |

3. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2023 £ | Unrestricted Funds £ | Restricted Funds £ | 2022 £ |
|--|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Belfast Health & Social Care Trust | - | 34,034 | 34,034 | - | 32,641 | 32,641 |
| BBC Children in Need | - | - | - | - | - | - |
| Lloyds TSB Foundation for Northern Ireland | - | - | - | - | - | - |
| Awards for All | - | 5,485 | 5,485 | - | 9,950 | 9,950 |
| Belfast City Council | - | - | - | - | - | - |
| Bombardier Foundation | - | - | - | - | - | - |
| Enkalon Foundation | - | - | - | - | - | - |
| Cool FM Cash for Kids Charity | - | 10,420 | 10,420 | - | - | - |
| DFC Volunteer Now | - | - | - | - | - | - |
| Halifax Foundation | - | 1,521 | 1,521 | - | 4,700 | 4,700 |
| Home-Start UK - Volant Garden Project | - | 8,000 | 8,000 | - | - | - |
| Less: Deferred Income (<i>See Note 10</i>) | - | - | - | - | (13,135) | (13,135) |
| | - | 59,460 | 59,460 | - | 34,156 | 34,156 |

4. INCOME FROM OTHER TRADING ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2023 £ | Unrestricted Funds £ | Restricted Funds £ | 2022 £ |
|-----------------------------|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Fundraising | 1,000 | 7,129 | 8,129 | 5,537 | 14,946 | 20,483 |
| Insurance monies receivable | - | - | - | - | - | - |
| Less: Deferred Income | - | - | - | - | - | - |
| | 1,000 | 7,129 | 8,129 | 5,537 | 14,946 | 20,483 |

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

5. EXPENDITURE ON RAISING FUNDS

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

6. EXPENDITURE ON CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2023 £ | Unrestricted Funds £ | Restricted Funds £ | 2022 £ |
|--|----------------------------|--------------------------|---------------|----------------------------|--------------------------|---------------|
| Wages and salaries (See Note 8) | - | 41,497 | 41,497 | - | 33,956 | 33,956 |
| Social security costs (See Note 8) | - | 727 | 727 | - | 740 | 740 |
| Repairs and office maintenance | - | 120 | 120 | - | - | - |
| Printing, postage and stationery | - | 121 | 121 | - | 826 | 826 |
| Staff travel & subsistence | - | 715 | 715 | - | 3,402 | 3,402 |
| Family support costs | - | 10,547 | 10,547 | - | 5,253 | 5,253 |
| Volunteer recruitment, training and expenses | - | 796 | 796 | - | 768 | 768 |
| Sundry expenses | - | - | - | - | - | - |
| Event Costs | - | 1,291 | 1,291 | - | - | - |
| | - | 55,814 | 55,814 | - | 44,945 | 44,945 |

Support Costs and Governance costs

| | | | | | | |
|------------------------------|------------|--------------|--------------|------------|--------------|--------------|
| Staff and committee training | - | - | - | - | 400 | 400 |
| Telephone and internet | - | 666 | 666 | - | 639 | 639 |
| Rent and service charges | - | 2,880 | 2,880 | - | 2,280 | 2,280 |
| Insurance | - | 929 | 929 | - | 1,327 | 1,327 |
| Accountancy fees | - | 660 | 660 | - | 630 | 630 |
| Other professional fees | - | 2,337 | 2,337 | - | 1,594 | 1,594 |
| Subscriptions and licences | - | 30 | 30 | - | 30 | 30 |
| Bank interest and charges | 158 | - | 158 | 179 | - | 179 |
| | 158 | 7,502 | 7,660 | 179 | 6,900 | 7,079 |

TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

| | | | | | | |
|--|------------|---------------|---------------|------------|---------------|---------------|
| | 158 | 63,316 | 63,474 | 179 | 51,845 | 52,024 |
|--|------------|---------------|---------------|------------|---------------|---------------|

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

| 7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR | 2023 | 2022 |
|---|-------------|-------------|
| This is stated after charging/(crediting) | £ | £ |
| Independent examiners remuneration | 660 | 630 |
| Depreciation | - | - |
| | - | - |

| 8. SALARY COSTS AND EMOLUMENTS | 2023 | 2022 |
|---|-------------|-------------|
| | £ | £ |
| Total staff costs were as follows: | | |
| Wages and salaries - key management personnel | 24,419 | 24,738 |
| Wages and salaries - other staff | 17,078 | 9,218 |
| Staff pension costs | 727 | 740 |
| Employer social security costs - key management personnel | 2,291 | 2,193 |
| Employer social security costs - other staff | - | - |
| Employer social security costs - Employment Allowance | (2,291) | (2,193) |
| | 42,224 | 34,696 |

| The average monthly number of employees during the year was as follows: | 2023 | 2022 |
|---|---------------|---------------|
| | Number | Number |
| | 4 | 3 |
| | 4 | 3 |

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

Trustees' remuneration and benefits

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

Trustees' Expenses

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

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

9. TANGIBLE FIXED ASSETS

| | Office Equipment £ | Total £ |
|-------------------------|--------------------------|------------|
| COST | | |
| As at 1st April 2022 | - | - |
| Additions | - | - |
| Disposals | - | - |
| | - | - |
| As at 31st March 2023 | - | - |
| DEPRECIATION | | |
| As at 1st April 2022 | - | - |
| Charge for year | - | - |
| Eliminated on disposal | - | - |
| | - | - |
| As at 31st March 2023 | - | - |
| Net book value 2023 | - | - |
| Net book value 2022 | - | - |

| 10. DEFERRED INCOME | Unrestricted Funds £ | Restricted Funds £ | 2023 £ | 2022 £ |
|--|-------------------------------------|-----------------------------------|-------------------|-------------------|
| Belfast Health & Social Care Trust | - | - | - | - |
| BBC Children in Need | - | - | - | - |
| Lloyds TSB Foundation for Northern Ireland | - | - | - | - |
| Awards for All | - | - | - | 5,485 |
| Belfast City Council | - | - | - | - |
| Bombardier Foundation | - | - | - | - |
| Enkalon Foundation | - | - | - | - |
| Henderson Wholesale | - | - | - | - |
| St Anne's Deans Sit-out | - | - | - | - |
| Halifax Foundation | - | - | - | 1,521 |
| Iron Man Competition | - | - | - | - |
| Covid Recovery Fund | - | - | - | - |
| Home Start UK - Caring for Families | - | - | - | 2,719 |
| Home Start UK - Pears | - | - | - | 3,410 |
| Donations | - | - | - | - |
| | - | - | - | 13,135 |
| | - | - | - | 13,135 |

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

| 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2023 | 2022 |
|---|-------------|-------------|
| | £ | £ |
| Debtors | 381 | 381 |
| Prepayments | 196 | 185 |
| | <u>577</u> | <u>566</u> |

| 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2023 | 2022 |
|---|--------------|---------------|
| | £ | £ |
| Social security costs and other taxes | 530 | 561 |
| Accrued expenses | 983 | 911 |
| Deferred income (See Note 10) | - | 13,135 |
| | <u>1,513</u> | <u>14,607</u> |

13. MOVEMENT IN FUNDS

| | Opening Balance £ | Net Movement in Funds £ | 2023 £ | 2022 £ |
|----------------------------------|----------------------------------|--|-------------------|-------------------|
| Unrestricted Income Funds | | | | |
| General fund | 16,221 | 4,159 | 20,380 | 16,221 |
| | <u>16,221</u> | <u>4,159</u> | <u>20,380</u> | <u>16,221</u> |

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

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

| 14. UNRESTRICTED INCOME FUNDS | 2023 | 2022 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Balance at 1st April 2022 | 16,221 | 10,084 |
| Incoming resources for the year | 1,044 | 5,538 |
| Resources expended for the year | (158) | (179) |
| Transfers between funds | 3,273 | 778 |
| | <hr/> | <hr/> |
| Balance at 31st March 2023 | <u>20,380</u> | <u>16,221</u> |

| 15. RESTRICTED INCOME FUNDS | 2023 | 2022 |
|------------------------------------|-------------|-------------|
| | £ | £ |
| Balance at 1st April 2022 | - | 3,521 |
| Incoming resources for the year | 66,589 | 49,102 |
| Resources expended for the year | (63,316) | (51,845) |
| Transfers between funds | (3,273) | (778) |
| | <hr/> | <hr/> |
| Balance at 31st March 2023 | <u>-</u> | <u>-</u> |

16. LEGAL STATUS

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

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

Home-Start North Belfast is a Charity registered with The Charity Commission for Northern Ireland. Charity Number 106103. Date of Registration 11th April 2017.

Home-Start North Belfast

Northern Ireland - Charity number 106103

Annual report

HOME-START NORTH BELFAST:

OUR IMPACT 2022/2023



At Home-Start, we believe every child needs a happy and secure childhood. We believe parents have the key role in ensuring children have the best start in life.

The first five years of a child's life are vital for development. We focus on supporting parents during this time to have the skills, confidence and strength to nurture their children.

We tackle the difficulties families encounter rather than waiting to patch up the consequences.

Home-Start North Belfast has been working for better outcomes for children under 5 for 30 years. Thanks to compassionate volunteers, generous donors and committed partners, this is what we achieved in 2022/2023.

Impact on Children

263

Children were positively impacted by Home-Start North Belfast's work in 2022/2023

Volunteer Impact

15

Volunteers give on average 3 hours every week to visit families at home

"I feel so proud to see how my family has grown in confidence and how the children have responded so well to the boundaries I helped mum put in place."

Volunteer, Home-Start North Belfast

Donors

- Belfast Health & Social Care Trust
- Halifax
- Cash For Kids
- Deans sit out

83

Children benefited from regular home visits. Trained volunteers listen, encourage and be an extra pair of hands to families who are struggling.

75

Children benefited from the diverse family support group, which provides vital support as children start nursery and school

31

Children benefited from food bags thanks to Cash For Kids and Storehouse. This helps families budget for other necessities

5

Volunteers served on the Management Committee

2

Advisors offered guidance and support

"When a family is hit by one of those bad patches that lie in wait for all of us, and whatever the specific need, a Home-Start volunteer has friendly support to offer."

Penelope Leach, Author and Child Care Expert

Partners

- Belfast Health & Social Care Trust
- Home-Start UK
- Home-Start East Belfast

TRUSTEES REPORT 2022-2023

STRATEGIC REPORT

North Belfast has significant pockets of social and economic deprivation that has been exacerbated by the legacy of 30 years of conflict. The area was disproportionately affected with a large number of related deaths. Statistics indicate that there are higher levels of poor mental health and a greater dependency on prescription drugs in the area which research has been linked to this difficult history. Transgenerational trauma is also now regarded as an issue as the anxieties of those who lived through the Troubles now impact on their children. Home-Start support is available to any family, irrespective of socio-economic status or religion.

Achievements and performance

Home-Start North Belfast has a committed staff and volunteer team, strong partnerships and generous donors. From 1st April 2022 to 31st March 2023 Home-Start North Belfast supported 30 families in the area by home-visiting. The scheme delivers the home-visiting core service of parent volunteers supporting families under stress, in their own homes, where there is at least one child under five. It also provides a Family Garden Group to 36 families which meets weekly during term-time. This group allows parents and children to come together to learn to play and develop as a family. The group is structured and all activities are planned in advance and in consultation with the families, volunteers and staff. Activities practice school readiness and encourage parents to continue this at home. We also provided a food-bank service to a large number of our families.

Financial review

In a difficult economic climate, we have managed to sustain the organisation financially this year. The trustees thank the donors who supported projects during the period, including Belfast Health and Social Care Trust Awards for All and Halifax. The overall income for the year was £ 67,633 which was slight increase on the previous year. The Trustees are mindful that the organisation needs to secure grant funding for periods longer than one year to provide stability and enable better planning. We are also mindful that unrestricted funding needs to be in accordance with our Reserves Policy which strives to have at least three months operating costs in the reserve account.

Plans for future periods

- Maximising opportunities to secure funding remains a priority. In particular, we will endeavour to diversify our funders and secure funding for periods longer than one year.
- We will seek to strengthen existing, and develop new, partnerships with various stakeholders, including for family referrals and volunteer recruitment.
- We will work to maximise synergies, particularly for larger funding applications.
- Throughout the next year, we will seek to recruit new trustees to diversify skills and experience on the Management Committee.

Structure, governance and management

The organisation has 5 Trustees on the Management Committee who bring a range of skills and experience to ensure oversight and guide the strategy of the organisation. The Management Committee meet 7 times a year at 6 week intervals, except during the summer, to review income and expenditure, discuss key activities and future plans. There are 3 staff in the scheme. Every week the Co-ordinator works 25 hours, 2 Project Workers at 10 hours and 16 Hour. The organisation works closely with Home-Start UK and completes its quality Assurance to ensure standards are maintained.

Home-Start North Belfast

Northern Ireland - Charity number 106103

Annual return

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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

COMPANY REGISTRATION NUMBER NI 067397

CHARITY REGISTRATION NUMBER NI 106103

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

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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| Trustees Annual Report (including the Statement of Trustees Responsibilities in respect of financial statements) | 2a to 2e & Page 3 |
| Report of the Independent Examiners to the Trustees' | 4 |
| Accounting Policies | 5-7 |
| Statement of Financial Activities (incorporating the income and expenditure account) | 8 |
| Balance Sheet | 9 |
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HOME-START NORTH BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

OFFICERS AND OTHER INFORMATION

| | |
|--|--|
| Directors' | Dr David Keenan (Chairperson) Judith Wylie (Treasurer) (To be Appointed) Judith Woods (To be Appointed) Janet McCrellis Dr Paul Joseph-Richard (To be Appointed) |
| Scheme Manager | Paula Scott |
| Registered Office | Jolly Roger Complex 85 Alliance Road Belfast, BT14 7JE |
| Independent Examiners | O'Hara Shearer Chartered Accountants and Statutory Auditors 547 Falls Road Belfast, BT11 9AB |
| Solicitors | Magennis and Creighton 572 Shore Road Newtownabbey, BT37 0SL |
| Bankers | Ulster Bank Limited Antrim Road Branch 393/395 Antrim Road Belfast, BT15 3BG |
| Company Registration Number | NI 067397 |
| Charity Commission Northern Ireland | NIC 106103 |
| Charity Registration Number | XR 34494 |

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE DIRECTORS

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

INCORPORATION

The company was incorporated on the 4th December 2007.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

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

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

RESULTS

The profit of the company for the year ended 31st March 2023 was £4,159 and was all attributed to the principal activity.

INDEPENDENT EXAMINERS

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

SMALL COMPANY EXEMPTIONS

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

BY ORDER OF THE BOARD

X 

DR DAVID KEENAN
CHAIRPERSON

DATE: 25th October 2023

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company Law requires the trustees' to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2023. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:


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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

By order of the board:



DR DAVID KEENAN
DIRECTOR

DATE 25th October 2023

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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

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

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

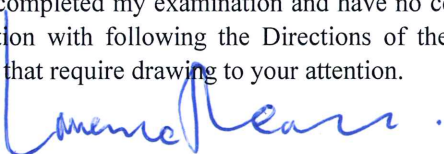
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the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

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

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

Independent examiner's statement

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



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

547 Falls Road
Belfast
BT11 9AB

Dated: 25th October 2023

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

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

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

Income Recognition

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

Interest Receivable

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

Resources Expended

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

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

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

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

Fixed Assets

All tangible fixed assets are recorded at cost.

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

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

| | |
|------------------|--------------------|
| Office equipment | 20% residual value |
|------------------|--------------------|

Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a pension scheme.

Debtors and Prepayments

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

Creditors and Provisions

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

Financial Instruments

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

Foreign Currencies

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

HOME-START NORTH BELFAST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

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

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

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

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

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

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

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

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

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

Reserves Policy

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

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

| | NOTES | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | TOTAL 2023 £ | TOTAL 2022 £ |
|--------------------------------------|-------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| INCOME AND ENDOWMENTS FROM: | | | | | | |
| Donations and legacies | 1 | - | - | - | - | - |
| Income from investments | 2 | 44 | - | - | 44 | 1 |
| Income from charitable activities | 3 | - | 59,460 | - | 59,460 | 34,156 |
| Income from other trading activities | 4 | 1,000 | 7,129 | - | 8,129 | 20,483 |
| TOTAL INCOME AND ENDOWMENTS | | 1,044 | 66,589 | - | 67,633 | 54,640 |
| EXPENDITURE ON: | | | | | | |
| Expenditure on raising funds | 5 | - | - | - | - | - |
| Expenditure on charitable activities | 6 | 158 | 63,316 | - | 63,474 | 52,024 |
| Other expenditure | | - | - | - | - | - |
| Net gains/(losses) on investments | | - | - | - | - | - |
| TOTAL RESOURCES EXPENDED | | 158 | 63,316 | - | 63,474 | 52,024 |
| NET INCOME/(EXPENDITURE) | | 886 | 3,273 | - | 4,159 | 2,616 |
| Transfers between funds | | 3,273 | (3,273) | - | - | - |
| NET MOVEMENT IN FUNDS | | 4,159 | - | - | 4,159 | 2,616 |
| RECONCILIATION OF FUNDS | | | | | | |
| TOTAL FUNDS BROUGHT FORWARD | | 16,221 | - | - | 16,221 | 13,605 |
| TOTAL FUNDS CARRIED FORWARD | | 20,380 | - | - | 20,380 | 16,221 |

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

All of the above amounts relate to continuing activities

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

HOME-START NORTH BELFAST
BALANCE SHEET
AS AT 31ST MARCH 2023

| | NOTES | 2023 £ | 2022 £ |
|--|-------|---------------|---------------|
| FIXED ASSETS | | | |
| Tangible assets | 9 | - | - |
| CURRENT ASSETS | | | |
| Debtors and prepayments | 11 | 577 | 566 |
| Cash at bank | | 11,123 | 20,114 |
| Cash on deposit | | 10,137 | 10,092 |
| Cash in hand | | 56 | 56 |
| | | 21,893 | 30,828 |
| Creditors: amounts falling due within one year | 12 | (1,513) | (14,607) |
| NET CURRENT ASSETS/(LIABILITIES) | | 20,380 | 16,221 |
| TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES) | | 20,380 | 16,221 |
| Creditors: amounts falling due after more than one year | | - | - |
| NET ASSETS/(LIABILITIES) | | 20,380 | 16,221 |
| FUNDS: | | | |
| ENDOWMENT FUNDS | | | |
| | | - | - |
| UNRESTRICTED INCOME FUNDS | 14 | 20,380 | 16,221 |
| RESTRICTED INCOME FUNDS | 15 | - | - |
| | | 20,380 | 16,221 |

These financial statements were approved by the Trustees on 25th October 2023
and are signed on their behalf by:


DR DAVID KEENAN
DIRECTOR

DATE 25th October 2023

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

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

1. DONATIONS AND LEGACIES

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

2. INCOME FROM INVESTMENTS

| | Unrestricted Funds £ | Restricted Funds £ | 2023 £ | Unrestricted Funds £ | Restricted Funds £ | 2022 £ |
|-----------------------------------|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Income from UK listed investments | - | - | - | - | - | - |
| Income from cash | 44 | - | 44 | 1 | - | 1 |
| | 44 | - | 44 | 1 | - | 1 |

3. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2023 £ | Unrestricted Funds £ | Restricted Funds £ | 2022 £ |
|--|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Belfast Health & Social Care Trust | - | 34,034 | 34,034 | - | 32,641 | 32,641 |
| BBC Children in Need | - | - | - | - | - | - |
| Lloyds TSB Foundation for Northern Ireland | - | - | - | - | - | - |
| Awards for All | - | 5,485 | 5,485 | - | 9,950 | 9,950 |
| Belfast City Council | - | - | - | - | - | - |
| Bombardier Foundation | - | - | - | - | - | - |
| Enkalon Foundation | - | - | - | - | - | - |
| Cool FM Cash for Kids Charity | - | 10,420 | 10,420 | - | - | - |
| DFC Volunteer Now | - | - | - | - | - | - |
| Halifax Foundation | - | 1,521 | 1,521 | - | 4,700 | 4,700 |
| Home-Start UK - Volant Garden Project | - | 8,000 | 8,000 | - | - | - |
| Less: Deferred Income (<i>See Note 10</i>) | - | - | - | - | (13,135) | (13,135) |
| | - | 59,460 | 59,460 | - | 34,156 | 34,156 |

4. INCOME FROM OTHER TRADING ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2023 £ | Unrestricted Funds £ | Restricted Funds £ | 2022 £ |
|-----------------------------|----------------------------|--------------------------|-----------|----------------------------|--------------------------|-----------|
| Fundraising | 1,000 | 7,129 | 8,129 | 5,537 | 14,946 | 20,483 |
| Insurance monies receivable | - | - | - | - | - | - |
| Less: Deferred Income | - | - | - | - | - | - |
| | 1,000 | 7,129 | 8,129 | 5,537 | 14,946 | 20,483 |

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

5. EXPENDITURE ON RAISING FUNDS

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

6. EXPENDITURE ON CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2023 £ | Unrestricted Funds £ | Restricted Funds £ | 2022 £ |
|--|----------------------------|--------------------------|---------------|----------------------------|--------------------------|---------------|
| Wages and salaries (See Note 8) | - | 41,497 | 41,497 | - | 33,956 | 33,956 |
| Social security costs (See Note 8) | - | 727 | 727 | - | 740 | 740 |
| Repairs and office maintenance | - | 120 | 120 | - | - | - |
| Printing, postage and stationery | - | 121 | 121 | - | 826 | 826 |
| Staff travel & subsistence | - | 715 | 715 | - | 3,402 | 3,402 |
| Family support costs | - | 10,547 | 10,547 | - | 5,253 | 5,253 |
| Volunteer recruitment, training and expenses | - | 796 | 796 | - | 768 | 768 |
| Sundry expenses | - | - | - | - | - | - |
| Event Costs | - | 1,291 | 1,291 | - | - | - |
| | - | 55,814 | 55,814 | - | 44,945 | 44,945 |

Support Costs and Governance costs

| | | | | | | |
|------------------------------|------------|--------------|--------------|------------|--------------|--------------|
| Staff and committee training | - | - | - | - | 400 | 400 |
| Telephone and internet | - | 666 | 666 | - | 639 | 639 |
| Rent and service charges | - | 2,880 | 2,880 | - | 2,280 | 2,280 |
| Insurance | - | 929 | 929 | - | 1,327 | 1,327 |
| Accountancy fees | - | 660 | 660 | - | 630 | 630 |
| Other professional fees | - | 2,337 | 2,337 | - | 1,594 | 1,594 |
| Subscriptions and licences | - | 30 | 30 | - | 30 | 30 |
| Bank interest and charges | 158 | - | 158 | 179 | - | 179 |
| | 158 | 7,502 | 7,660 | 179 | 6,900 | 7,079 |

TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

| | | | | | | |
|--|------------|---------------|---------------|------------|---------------|---------------|
| | 158 | 63,316 | 63,474 | 179 | 51,845 | 52,024 |
|--|------------|---------------|---------------|------------|---------------|---------------|

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

| 7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR | 2023 | 2022 |
|---|-------------|-------------|
| This is stated after charging/(crediting) | £ | £ |
| Independent examiners remuneration | 660 | 630 |
| Depreciation | - | - |
| | <hr/> <hr/> | <hr/> <hr/> |

| 8. SALARY COSTS AND EMOLUMENTS | 2023 | 2022 |
|---|-------------|-------------|
| | £ | £ |
| Total staff costs were as follows: | | |
| Wages and salaries - key management personnel | 24,419 | 24,738 |
| Wages and salaries - other staff | 17,078 | 9,218 |
| Staff pension costs | 727 | 740 |
| Employer social security costs - key management personnel | 2,291 | 2,193 |
| Employer social security costs - other staff | - | - |
| Employer social security costs - Employment Allowance | (2,291) | (2,193) |
| | <hr/> <hr/> | <hr/> <hr/> |
| | 42,224 | 34,696 |

| The average monthly number of employees during the year was as follows: | 2023 | 2022 |
|---|---------------|---------------|
| | Number | Number |
| | 4 | 3 |
| | <hr/> <hr/> | <hr/> <hr/> |

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

Trustees' remuneration and benefits

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

Trustees' Expenses

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

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

9. TANGIBLE FIXED ASSETS

| | Office Equipment £ | Total £ |
|-------------------------|--------------------------|------------|
| COST | | |
| As at 1st April 2022 | - | - |
| Additions | - | - |
| Disposals | - | - |
| | - | - |
| As at 31st March 2023 | - | - |
| DEPRECIATION | | |
| As at 1st April 2022 | - | - |
| Charge for year | - | - |
| Eliminated on disposal | - | - |
| | - | - |
| As at 31st March 2023 | - | - |
| Net book value 2023 | - | - |
| Net book value 2022 | - | - |

| | Unrestricted Funds £ | Restricted Funds £ | 2023 £ | 2022 £ |
|--|----------------------------|--------------------------|-----------|-----------|
| 10. DEFERRED INCOME | | | | |
| Belfast Health & Social Care Trust | - | - | - | - |
| BBC Children in Need | - | - | - | - |
| Lloyds TSB Foundation for Northern Ireland | - | - | - | - |
| Awards for All | - | - | - | 5,485 |
| Belfast City Council | - | - | - | - |
| Bombardier Foundation | - | - | - | - |
| Enkalon Foundation | - | - | - | - |
| Henderson Wholesale | - | - | - | - |
| St Anne's Deans Sit-out | - | - | - | - |
| Halifax Foundation | - | - | - | 1,521 |
| Iron Man Competition | - | - | - | - |
| Covid Recovery Fund | - | - | - | - |
| Home Start UK - Caring for Families | - | - | - | 2,719 |
| Home Start UK - Pears | - | - | - | 3,410 |
| Donations | - | - | - | - |
| | - | - | - | 13,135 |
| | - | - | - | 13,135 |

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

| 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2023 | 2022 |
|---|-------------|-------------|
| | £ | £ |
| Debtors | 381 | 381 |
| Prepayments | 196 | 185 |
| | <u>577</u> | <u>566</u> |

| 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2023 | 2022 |
|---|--------------|---------------|
| | £ | £ |
| Social security costs and other taxes | 530 | 561 |
| Accrued expenses | 983 | 911 |
| Deferred income (See Note 10) | - | 13,135 |
| | <u>1,513</u> | <u>14,607</u> |

13. MOVEMENT IN FUNDS

| | Opening Balance £ | Net Movement in Funds £ | 2023 £ | 2022 £ |
|----------------------------------|----------------------------------|--|-------------------|-------------------|
| Unrestricted Income Funds | | | | |
| General fund | 16,221 | 4,159 | 20,380 | 16,221 |
| | <u>16,221</u> | <u>4,159</u> | <u>20,380</u> | <u>16,221</u> |

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

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

| 14. UNRESTRICTED INCOME FUNDS | 2023 | 2022 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Balance at 1st April 2022 | 16,221 | 10,084 |
| Incoming resources for the year | 1,044 | 5,538 |
| Resources expended for the year | (158) | (179) |
| Transfers between funds | 3,273 | 778 |
| | <hr/> | <hr/> |
| Balance at 31st March 2023 | <u>20,380</u> | <u>16,221</u> |

| 15. RESTRICTED INCOME FUNDS | 2023 | 2022 |
|------------------------------------|-------------|-------------|
| | £ | £ |
| Balance at 1st April 2022 | - | 3,521 |
| Incoming resources for the year | 66,589 | 49,102 |
| Resources expended for the year | (63,316) | (51,845) |
| Transfers between funds | (3,273) | (778) |
| | <hr/> | <hr/> |
| Balance at 31st March 2023 | <u>-</u> | <u>-</u> |

16. LEGAL STATUS

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

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

Home-Start North Belfast is a Charity registered with The Charity Commission for Northern Ireland. Charity Number 106103. Date of Registration 11th April 2017.