

A.B.B.E.Y. Sure Start

Northern Ireland · Charity number 106269

Details

Status	Received
Company number	41606
Registered	2016-12-07
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Abbey Surestart 440 Shore Road Newtownabbey BT37 9ru BT37 9RU
Phone	02890860938
Email	admin@abbeysurestart.co.uk
Website	www.abbeysurestart.co.uk

Activities

Purposes: To enhance the development and education of children below statutory age and to advance education, relieve poverty, sickness and distress among those in necessitous circumstances in Newtownabbey and its environs (hereinafter called "the area of benefit"). To provide recreational and leisure time facilities in the interests of social welfare for those inhabitants of the area of benefit, without distinction of age, sex, special needs, race, or political, religious or other opinions, who are in necessitous circumstances.

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

How the charity works:

Advice/advocacy/information, Counselling/support, Disability, Education/training, General charitable purposes, Medical/health/sickness, Playgroup/after schools, Relief of poverty, Sport/recreation, Welfare/benevolent

Who the charity helps: Carers, Ethnic minorities, Learning disabilities, Men, Mental health, Parents, Physical disabilities, Preschool (0-5 year olds), Sensory disabilities, Specific areas of deprivation, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,054,180	£1,054,180	£-31,382	38

Trustees

Name	Role	Appointed
Mr Colin Barr		
Mr Martin Walls		
Mrs Amanda Johnston		
Mrs Karen Kerr		
Mrs Kathy Wolff		
Ms Leah Rea		
Ms Sharon Mckee		

Accounts

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

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

COMPANY REGISTRATION NUMBER NI 041606

CHARITY REGISTRATION NUMBER NIC 106269

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

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OFFICERS AND OTHER INFORMATION

Directors

Martin Walls (Appointed May 2024)
Councillor James Goodman (Resigned July 2024)
Joyce Rainey
Councillor William Webb (Resigned May 2024)
Claire Humphrey (Resigned February 2025)
Amanda Johnston (Appointed July 2024)
Karen Kerr (Appointed October 2024)
Leah Rea (Appointed May 2024)
Colette Gray (Resigned June 2024)
Colin Barr (Appointed August 2025)
Kathy Wolff (Appointed August 2025)

Secretary

Mary Catherine Todd (Resigned June 2024)

Project Manager

Mary Catherine Todd

Registered Office

440 Shore Road
Newtownabbey
Co Antrim
BT37 9RU

Auditors

O'Hara Shearer
Chartered Accountants
& Statutory Auditors
547 Falls Road
Belfast, BT11 9AB

Solicitors

James J Macaulay
22 Carnmoney Road
Glengormley
Newtownabbey
BT36 6HW

Bankers

Ulster Bank Limited
11-16 Donegall Square East
Belfast
Co Antrim
BT1 5HD

Company Registration Number

NI 041606

Charity Registration Number

XR 53098

Charity Commission for Northern Ireland Registration Number

NIC 106269

A.B.B.E.Y. SURE START
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH

TRUSTEES' ANNUAL REPORT

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their annual report together with the financial statements of the charity for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act 2006 purposes. The Trustees confirm that the financial statements 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).

Reference & Administrative Details

Reference and administrative details are shown in the schedule of members and professional advisers on page I of the financial statements.

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law.

The Directors and trustees who served the charity during the period were as follows:

Martin walls, Chairperson

Amanda Johnston

Joyce Rainey

Claire Humphries

Leah Rea

Karen Kerr

Structure, Governance & Management

Governing Document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Each member has agreed to contribute £1 in the event of a compulsory winding up. It is registered as a charity with The Charity Commission for Northern Ireland.

The charity is a company limited by guarantee and not having a share capital. It is a company incorporated under the Companies Act. The charity is managed under the control of the management committee. The day to day running of the charity is carried out by the Project Manager, Cathy Todd.

Appointment of Trustees

The Board of Trustees is responsible for the overall governance of the charity. Trustees are elected at the Annual General Meeting by the members present and the total number of Trustees shall not be less than 3.

Trustees shall hold office until the next Annual General Meeting following his/her appointment. A retiring Trustee shall be eligible for re-election.

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TRUSTEES' ANNUAL REPORT

The Trustees shall have the power at any time and from time to time to appoint any person to be a Trustee, either to fill a casual vacancy or as an addition to the existing Trustees. Any Trustee so appointed shall hold office until the next following Annual General Meeting and shall then be eligible for election.

Trustee Induction and training

New Trustees receive an induction pack which supports due diligence and supports good record keeping. They undergo an induction to brief them on their legal obligations under charity and company law, the Charities Commission guidance on public benefit, content of the Memorandum and Articles of Association, the board of trustees and decision-making processes, policies and procedures, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees meet 3 monthly, and delegates certain responsibilities to the Project Manager. The Project Manager is responsible for the day-to-day management of the affairs of the charity and for implementing the policies and operational plans as agreed by the Board of Trustees. Between meetings of the Board of Trustees, the Project Manager reports to the Chairperson.

Related parties

None of the Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a trustee or senior manager of the charity to related parties must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a third party. There were no such disclosures in the current year.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures to mitigate those risk identified and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise

This work has identified that financial sustainability is a major financial risk for the charity. A key element in the management of financial risk is via the reserves policy. Attention has also been focused on non-financial risks arising from fire, health and safety of employees, volunteers and scheme users. In providing access and opportunities to people and children, the Charity recognises that there are potential risks to children and vulnerable adults. A key element in the management of non-financial risk is the establishment and implementation of a robust chart of policies and procedures including Access NI Disclosure Check, Child Protection Policy and the renewal and training of staff in this area.

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TRUSTEES' ANNUAL REPORT

The Trustees are satisfied that the necessary policies and procedures are in place to safeguard participants, and ensure that the benefits provided outweigh any potential harm.

Objectives and Activities

The charity's objectives are to enhance the development and education of children below the statutory school age and to advance education, relieve poverty, sickness and distress among those in the necessitous circumstances in Newtownabbey and its environs and to provide recreational and leisure facilities in the interests of social welfare for those inhabitants of the area of benefit without distinction of age, sex, special need, race or political, religious or other opinions, who are in necessitous circumstances.

Future and principal funding sources

Sure Start is solely government funded and funding is allocated by the Department of Education. Projects are jointly managed by the Department of Education and the Childcare Partnerships (HSCB/SPPG) who oversee allocations and monitor expenditure.

Charitable Purposes

- To promote the benefit of the parents and children of Newtownabbey without distinction of race or political, religious or other opinions by associating together with the said parents/children and local authorities, voluntary and other organisations in a common effort to advance education, improve health and well-being and to provide facilities in the interests of social and emotional welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said parents/children.
- To relieve the suffering and distress of parents/children who by reason of health, social or economic circumstances, have need of such facilities.
- To help parents/children in the area to reach their full potential thereby offering something back to their community.

Public Benefit Statement

A.B.B.E.Y Sure Start is a government funded initiative, targeting children under 4 years old. It is aimed at giving everyone a good start in life and is about a long-term investment. Research has indicated that where children have access to early intervention and play opportunities it will help their development through school and adult life. The overall aim of the organisation is to improve the wellbeing and life opportunities of young children under four, through better health, childcare and educational opportunities so that children can flourish when they enter school. The project operates within the defined boundaries of Abbey, Carnmoney 1, Cloughfern, Coole, Dunanney, Glengormley 2, Monkstown, Mossley 2, Whitehouse and Valley electoral wards.

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ANNUAL REPORT

Achievements and Performance

A.B.B.E.Y. Sure Start's main office is located at 440 Shore Road and the Project continues to deliver programmes and services from 6 other outreach sites located at Merville Garden Village, the Dunanney Centre, Abbots Cross Primary School, St. James' Primary School, Monkstown Village Centre and Abbeytown Square. A range of venues are also hired across the catchment area to deliver programmes. All programmes and services are designed to meet local need and improve outcomes for children and families. Outcomes are related to health, social well-being and education and also to have an impact on strengthening communities.

At the end of quarter 4 we met the majority of the 127 targets detailed in our annual plan. We fully met 45% of the targets, exceeded 52% of the targets and partially met 2% of the targets. The small percentage of targets that we didn't fully meet were mostly due to not having the target number of attendees, eg, a target of 8 parents attending a programme and 7 attended.

Uptake of services across antenatal, children, mothers, fathers and families exceeded the SureStart Northern Ireland averages, with the highest percentage being 93% of ante natal registrations.

A key success indicator is getting children registered before their 1st birthday, the target is 70% and we achieved 71%. We have also had an increase in the use of the family Stars outcome measurement tool.

Staff have noted a significant increase in parents presenting with severe emotional and mental health difficulties. This has increased the level of work within the Family Support team through provision of intensive 1-1 support.

FSW's have been continuing to sign post families to 27 different organisations/services including food banks, autism services, education services, baby basics, mental health services, Barnardo's, CBT, GP, Health Visitor, Parenting NI, Triangle Housing, home safety, Employers for childcare, Advice NI, CITHRAH. A high percentage of signposting and support is with food banks and autism/education services.

There was an increase in registrations from the Health Visiting team following on from staff attending a staff meeting to provide information and promote SureStart services, however this has reduced significantly. Parents are also reporting difficulties with contacting health Visitors as there is no longer a direct phone line. Many also comment that they have no idea who their Health Visitor is and seldom see the same person twice. The majority of registrations have now reverted back to face to face home visits. Families are continuing to access Food Banks, Pallet Scheme through the DFC, baby basics and Save the Children funding through the Family Support hub.

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We have been delivering one of our Developmental Programmes in the Monkstown area for the past 11 years in a building owned by the NIHE. It is in a row of commercial premises, and we are the only remaining tenants and there are only a few tenants in the flats above. Unfortunately for us the Housing Executive have plans to demolish the buildings and we were given notice to vacate the premises by the 31st of July 2025, however we entered further negotiations and NIHE have agreed to extend our rental agreement until 31st August 2026 with the caveat that if the building becomes unsafe, we would have to vacate immediately. This continues to present us with a significant problem as there are no other suitable premises in the area that wouldn't require capital monies to allow for refurbishment and to meet requirements for registration by Social Services. I have approached the principal of the local Primary School to enquire about vacant classrooms but unfortunately all rooms are being fully used. She indicated that she would love to have us on site if EA would provide a mobile classroom. We have been in contact with local Councillors who are trying to negotiate another year in the premises as there are no immediate plans for demolition and redevelopment of the site. Another of our Developmental Programmes is delivered from a classroom in Abbots Cross Primary School and due to developments within the school we have been advised that they plan to move us to another classroom next year which will have financial implications for us and we are currently in ongoing discussions regarding this issue.

We previously identified that the number of children presenting with additional needs in the Developmental Programme for 2-3 year olds was increasing year on year and that for some children this may not be the most suitable environment to support the specific individual needs of children. This programme continues to be an integral element of SureStart services and demand is increasing. Feedback from parents highlights how much they appreciate the additional support provided to both them and their child particularly in navigating the self-referral form in relation to assessment. Due to the fact that we only have 2 members of staff we have kept the numbers low for all sessions and are offering more sessions than originally planned to accommodate all 9 children. We are attempting to try and recruit for an additional Programme Practitioner again.

We are continuing to register families in our expansion area and deliver a wide range of programmes to support families. We are offering programmes in Mossley Church and they are all well attended. Service delivery has been quite challenging as we were unable to recruit to all posts in the expansion area and have had to use core staff and bring in outside facilitators.

Plans for the Future

This is a small synopsis of the activity we have provided from April 2024 to March 2025, and, we look forward to progressing and developing relationships with the children and families in the area to ensure they can easily access our services.

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their annual report together with the financial statements of the charity for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act 2006 purposes. The Trustees confirm that the financial statements 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).

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FOR THE YEAR ENDED 31ST MARCH 2025

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Opinion

We have audited the financial statements of A.B.B.E.Y. Sure Start (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

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FINANCIAL STATEMENTS
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REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of any non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

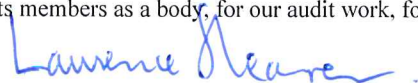
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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



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: 22nd September 2025

A.B.B.E.Y. SURE START
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.

Going Concern

At the time of approving the financial statements, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

Premises adaptations	4% reducing balance
Office equipment	20% straight line
Computer equipment	20% straight line

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STATEMENT OF ACCOUNTING POLICIES (Continued)

Repairs and Renewals

All repairs and renewals are written off as incurred.

Pension Costs

The charity does currently operate a defined contribution pension scheme.

This is operated via Early Years Members Group Personal Pension Scheme in conjunction with Verity Pensions.

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.

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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 charitable objectives of the charity unless the funds have been designated for other purposes.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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

Restricted funds must be be utilised in compliance with funder criteria. Specifically, HSCB Department of Education Governance and Accountability guidance also provides details of a new reserves policy.

Sure Start Projects are permitted to hold a maximum of two weeks equivalent of their annual budget allocation as reserves, if required, for working capital requirements at the financial year end.

In line with the requirement from our key funder, the organisation is unable to allocate any unused funding to reserves. All unspent monies must be returned to the funder. The funder has also assumed the responsibility for meeting any dissolution costs should the organisation cease to operate.

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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	-	-	-	-	-
Income from charitable activities	3	-	1,054,180	-	1,054,180	928,594
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWMENTS		-	1,054,180	-	1,054,180	928,594
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	-	1,054,180	-	1,054,180	928,594
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		-	1,054,180	-	1,054,180	928,594
NET INCOME/(EXPENDITURE)		-	-	-	-	-
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		-	-	-	-	-
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD	12/13/15/16	-	32,721	-	32,721	32,721
PRIOR YEAR ADJUSTMENT		-	(3,813)		(3,813)	-
TOTAL FUNDS CARRIED FORWARD	12/13/15/16	-	28,908	-	28,908	32,721

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

A.B.B.E.Y. SURE START
BALANCE SHEET
AS AT 31ST MARCH 2025

	NOTES	2025 £	2024 £
FIXED ASSETS			
Tangible assets	9	-	-
CURRENT ASSETS			
Debtors and prepayments	10	19,175	18,253
Cash at bank		41,101	30,123
Cash in hand		14	-
		60,290	48,376
Creditors: amounts falling due within one year	11	(31,382)	(15,655)
NET CURRENT ASSETS/(LIABILITIES)		28,908	32,721
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		28,908	32,721
Creditors: amounts falling due after more than one year		-	-
NET ASSETS/(LIABILITIES)		28,908	32,721
FUNDS:			
ENDOWMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	12/13/15	-	-
RESTRICTED INCOME FUNDS	12/13/16	28,908	32,721
		28,908	32,721

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS :



MARTIN WALLS
DIRECTOR

DATE 22nd September 2025

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

A.B.B.E.Y. SURE START
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2025

	NOTES	2025 £	2024 £
CASHFLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	14	10,992	1,962
Net cash inflow/(outflow) from operating activities		10,992	1,962
Investing activities			
Investment income		-	-
Purchase of tangible fixed assets		-	-
Acquisition of investments		-	-
Disposal of investments		-	-
Disposal of tangible fixed assets		-	-
Net cash from investing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		10,992	1,962
Cash and cash equivalents at the beginning of the year		30,123	28,161
Cash and cash equivalents at the end of the year		<u>41,115</u>	<u>30,123</u>
Relating to:			
Cash at bank and in hand		<u>41,115</u>	<u>30,123</u>

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

A.B.B.E.Y. SURE START
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	-	-	-	-	-	-
	-	-	-	-	-	-

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Health & Social Care Board - Department of Education Core Funding	-	1,054,180	1,054,180	-	825,416	825,416
Health & Social Care Board - Department of Education Expansion Funding	-	-	-	-	103,178	103,178
Health & Social Care Board - Department of Education Capital Funding	-	-	-	-	-	-
	-	1,054,180	1,054,180	-	928,594	928,594

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

A.B.B.E.Y. SURE START
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 (<i>See Note 8</i>)	-	585,109	585,109	-	558,065	558,065
Pension costs (<i>See Note 8</i>)	-	14,496	14,496	-	12,252	12,252
Social security costs (<i>See Note 8</i>)	-	30,935	30,935	-	29,601	29,601
Staff welfare costs	-	2,073	2,073	-	-	-
Recruitment expenses	-	4,054	4,054	-	3,300	3,300
Training and development	-	22,607	22,607	-	14,507	14,507
Travel costs	-	5,715	5,715	-	4,090	4,090
Project costs- seconded staff salaries	-	19,176	19,176	-	2,951	2,951
Project costs- project materials and equipment	-	24,760	24,760	-	10,103	10,103
Project costs- project programmes, events and activities	-	66,258	66,258	-	53,780	53,780
Department of Education (DE) core funding retraction Q4 underspend 2024/25 (<i>Note 11</i>)	-	-	-	-	536	536
Sundry expenses	-	-	-	-	-	-
	-	775,183	775,183	-	689,185	689,185
Support Costs and Governance costs						
Telephone and internet	-	10,569	10,569	-	10,820	10,820
Rent and rates	-	83,574	83,574	-	84,366	84,366
Heat and light	-	15,343	15,343	-	12,831	12,831
Project costs- accountable and lead body costs	-	50,000	50,000	-	43,658	43,658
Premises expenses	-	53,387	53,387	-	35,124	35,124
Premises expenses - capital works	-	-	-	-	-	-
Insurance	-	18,100	18,100	-	15,048	15,048
Computer software and office equipment maintenance costs	-	12,637	12,637	-	10,887	10,887
Printing, postage and stationery	-	7,535	7,535	-	7,203	7,203
Advertising	-	-	-	-	2,885	2,885
Repairs and maintenance	-	-	-	-	-	-
Legal and professional fees	-	14,586	14,586	-	6,582	6,582
Subscriptions	-	8,403	8,403	-	4,846	4,846
Depreciation	-	-	-	-	-	-
Audit fees	-	4,104	4,104	-	4,434	4,434
Annual return fee	-	34	34	-	13	13
Bank interest and charges	-	725	725	-	712	712
	-	278,997	278,997	-	239,409	239,409
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	-	1,054,180	1,054,180	-	928,594	928,594

A.B.B.E.Y. SURE START
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)	£	£
Auditors remuneration	4,104	4,434
Depreciation	-	-

8. SALARY COSTS AND EMOLUMENTS	2025	2024
	£	£
Total staff costs were as follows:		
Wages and salaries - key management personnel	42,489	40,664
Wages and salaries - other staff	542,620	517,401
Pension Costs - key management personnel	-	-
Pension Costs - other staff	14,496	12,252
Employer social security costs - key management personnel	4,608	4,356
Employer social security costs - other staff	34,817	30,245
Employer social security costs - Statutory Maternity Pay Recoverable	(3,490)	-
Employer social security costs - Employment Allowance	(5,000)	(5,000)
	630,540	599,918

The average monthly number of employees during the year was as follows:	2025	2024
	Number	Number
	38	37

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)

A.B.B.E.Y. SURE START
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

9. TANGIBLE FIXED ASSETS

	Premises Adaptations £	Office Equipment £	Computer 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	-	-	-	-

A.B.B.E.Y. SURE START
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Debtors	-	-
Prepayments	19,175	18,253
	<u>19,175</u>	<u>18,253</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Social security costs and other taxes	283	33
Net pay control account	-	-
Accrued expenses	30,563	15,086
HSCB (Department of Education) Q4 2024/25 accumulated underspend	536	536
	<u>31,382</u>	<u>15,655</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Debtors and Prepayments £	Cash at Bank and in Hand £	Creditors and Accruals £	2025 £	2024 £
Unrestricted Funds	-	-	-	-	-	-
Restricted Funds	-	19,175	41,115	(31,382)	28,908	32,721
Total Funds	<u>-</u>	<u>19,175</u>	<u>41,115</u>	<u>(31,382)</u>	<u>28,908</u>	<u>32,721</u>

A.B.B.E.Y. SURE START
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

13. MOVEMENT IN FUNDS

	Opening Balance £	Income £	Expenditure £	Net Movement in Funds 2025 £	Transfers between Funds £	Prior Year Adjustment £	2025 £	2024 £
Unrestricted Funds	-	-	-	-	-	-	-	-
Restricted Funds (<i>See Analysis Below</i>)	32,721	1,054,180	(1,054,180)	-	-	(3,813)	28,908	32,721
	32,721	1,054,180	(1,054,180)	-	-	(3,813)	28,908	32,721
Restricted Funds:								
DE Core and Additional Funding:								
Health & Social Care Board - DE Core Funding	32,721	1,054,180	(1,054,180)	-	-	(3,813)	28,908	32,721
Health & Social Care Board - DE Capital Funding	-	-	-	-	-	-	-	-
Total DE Core and Additional Funding	32,721	1,054,180	(1,054,180)	-	-	(3,813)	28,908	32,721
Other Restricted Funding:								
Other Income	-	-	-	-	-	-	-	-
Total Other Restricted Funding	-	-	-	-	-	-	-	-
Total Restricted Funding	32,721	1,054,180	(1,054,180)	-	-	(3,813)	28,908	32,721

Retraction of Underspent Funding

Each year quarter four confirmed underspends against Sure Start Budgets for any financial year is not available to carry forward into subsequent years and will be retracted by the Health and Social Care Board (HSCB) in the next financial year. This confirmed quarter four underspend is shown as a creditor (HSCB (DE)) (*See Note 11*).

**14. RECONCILIATION OF OPERATING PROFIT TO NET CASH FLOW FROM OPERATING
ACTIVITIES FROM OPERATING ACTIVITIES**

	2025 £	2024 £
Operating Surplus/(Deficit) for the year	-	-
Depreciation	-	-
Movement in debtors	(922)	(1,613)
Movement in creditors	15,727	3,575
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Retraction of DE Core restricted funds	-	-
Prior year adjustment	(3,813)	-
Investment income	-	-
Net cash inflow/(outflow) from operating activities	10,992	1,962

A.B.B.E.Y. SURE START
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

15. UNRESTRICTED INCOME FUNDS	2025	2024
	£	£
Balance at 1st April 2024	-	-
Incoming resources for the year	-	-
Resources expended for the year	-	-
Transfer between funds	-	-
Balance at 31st March 2025	-	-

16. RESTRICTED INCOME FUNDS	2025	2024
	£	£
Balance at 1st April 2024	32,721	32,721
Incoming resources for the year	1,054,180	928,594
Resources expended for the year	(1,054,180)	(928,594)
Transfer between funds	-	-
Prior year adjustment	(3,813)	-
Balance at 31st March 2025	28,908	32,721

17. LEGAL STATUS

A.B.B.E.Y Sure Start is a Company Limited by Guarantee.

Each member has agreed to contribute £1 in the event of a compulsory winding up.

A.B.B.E.Y Sure Start is registered with The Charity Commission for Northern Ireland, Charity Number 106269. Date of registration 7th December 2016.

A.B.B.E.Y Sure Start is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Accounts

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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

COMPANY REGISTRATION NUMBER NI 041606

CHARITY REGISTRATION NUMBER NIC 106269

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

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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A.B.B.E.Y. SURE START

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

OFFICERS AND OTHER INFORMATION

Directors

Martin walls, Chairperson
Amanda Johnston
Joyce Rainey
Claire Humphries
Leah Rea
Karen Kerr

Management Committee

Joanne Griffiths
Paula Cunningham

Project Manager
Registered Office

Mary Catherine Todd
440 Shore Road
Newtownabbey
Co Antrim
BT37 9RU

Auditors

O'Hara Shearer
Chartered Accountants
& Statutory Auditors
547 Falls Road
Belfast, BT1 1 9AB

Solicitors

James J Macaulay
2 North Street
Carrickfergus
BT38 7AQ

Bankers

Ulster Bank Limited
2 Farmley Road
Glengormley
Newtownabbey
Co Antrim
BT36 7QU

Company Registration Number

NI 041606

Charity Registration Number

XR 53098

Charity Commission for Northern Ireland Registration Number

NIC 106269

A.B.B.E.Y. SURE START
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH

TRUSTEES' ANNUAL REPORT

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their annual report together with the financial statements of the charity for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act 2006 purposes. The Trustees confirm that the financial statements 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).

Reference & Administrative Details

Reference and administrative details are shown in the schedule of members and professional advisers on page I of the financial statements.

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law.

The Directors and trustees who served the charity during the period were as follows:

Martin walls, Chairperson

Amanda Johnston

Joyce Rainey

Claire Humphries

Leah Rea

Karen Kerr

**Structure, Governance & Management
Governing Document**

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Each member has agreed to contribute £1 in the event of a compulsory winding up. It is registered as a charity with The Charity Commission for Northern Ireland.

The charity is a company limited by guarantee and not having a share capital. It is a company incorporated under the Companies Act. The charity is managed under the control of the management committee. The day to day running of the charity is carried out by the Project Manager, Cathy Todd.

Appointment of Trustees

The Board of Trustees is responsible for the overall governance of the charity. Trustees are elected at the Annual General Meeting by the members present and the total number of Trustees shall not be less than 3. Trustees shall hold office until the next Annual General Meeting following his/her appointment. A retiring Trustee shall be eligible for re-election.

A.B.B.E.Y. SURE START
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH

TRUSTEES' ANNUAL REPORT

The Trustees shall have the power at any time and from time to time to appoint any person to be a Trustee, either to fill a casual vacancy or as an addition to the existing Trustees. Any Trustee so appointed shall hold office until the next following Annual General Meeting and shall then be eligible for election.

Trustee Induction and training

New Trustees receive an induction pack which supports due diligence and supports good record keeping. They undergo an induction to brief them on their legal obligations under charity and company law, the Charities Commission guidance on public benefit, content of the Memorandum and Articles of Association, the board of trustees and decision-making processes, policies and procedures, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees meet 3 monthly, and delegates certain responsibilities to the Project Manager. The Project Manager is responsible for the day-to-day management of the affairs of the charity and for implementing the policies and operational plans as agreed by the Board of Trustees. Between meetings of the Board of Trustees, the Project Manager reports to the Chairperson.

Related parties

None of the Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a trustee or senior manager of the charity to related parties must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a third party. There were no such disclosures in the current year.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures to mitigate those risk identified and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise

This work has identified that financial sustainability is a major financial risk for the charity. A key element in the management of financial risk is via the reserves policy. Attention has also been focused on non-financial risks arising from fire, health and safety of employees, volunteers and scheme users. In providing access and opportunities to people and children, the Charity recognises that there are potential risks to children and vulnerable adults. A key element in the management of non-financial risk is the establishment and implementation of a robust chart of policies and procedures including Access NI Disclosure Check, Child Protection Policy and the renewal and training of staff in this area.

A.B.B.E.Y. SURE START
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH

TRUSTEES' ANNUAL REPORT

The Trustees are satisfied that the necessary policies and procedures are in place to safeguard participants, and ensure that the benefits provided outweigh any potential harm.

Objectives and Activities

The charity's objectives are to enhance the development and education of children below the statutory school age and to advance education, relieve poverty, sickness and distress among those in the necessitous circumstances in Newtownabbey and its environs and to provide recreational and leisure facilities in the interests of social welfare for those inhabitants of the area of benefit without distinction of age, sex, special need, race or political, religious or other opinions, who are in necessitous circumstances.

Future and principal funding sources

Sure Start is solely government funded and funding is allocated by the Department of Education. Projects are jointly managed by the Department of Education and the Childcare Partnerships (HSCB/SPPG) who oversee allocations and monitor expenditure.

Charitable Purposes

- To promote the benefit of the parents and children of Newtownabbey without distinction of race or political, religious or other opinions by associating together with the said parents/children and local authorities, voluntary and other organisations in a common effort to advance education, improve health and well-being and to provide facilities in the interests of social and emotional welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said parents/children.
- To relieve the suffering and distress of parents/children who by reason of health, social or economic circumstances, have need of such facilities.
- To help parents/children in the area to reach their full potential thereby offering something back to their community.

Public Benefit Statement

A.B.B.E.Y Sure Start is a government funded initiative, targeting children under 4 years old. It is aimed at giving everyone a good start in life and is about a long-term investment. Research has indicated that where children have access to early intervention and play opportunities it will help their development through school and adult life. The overall aim of the organisation is to improve the wellbeing and life opportunities of young children under four, through better health, childcare and educational opportunities so that children can flourish when they enter school. The project operates within the defined boundaries of Abbey, Cloughfern, Coole, Dunanney, Monkstown, Whitehouse and Valley electoral wards. Temporary inclusion of Carnmoney 1, Glengormley 2 and Mossley wards.

A.B.B.E.Y. SURE
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH 2024

ANNUAL REPORT

Achievements and Performance

A.B.B.E.Y. Sure Start's main office is located at 440 Shore Road and the Project continues to deliver programmes and services from 6 other outreach sites located at Merville Garden Village, the Dunanney Centre, Abbots Cross Primary School, St. James' Primary School, Monkstown Village Centre and Abbeytown Square. A range of venues are also hired across the catchment area to deliver programmes. All programmes and services are designed to meet local need and improve outcomes for children and families. Outcomes are related to health, social well-being and education and also to have an impact on strengthening communities.

At the end of quarter 4 we met the majority of the 75 targets detailed in our annual plan. We fully met 70 of the targets and also exceeded the target in many programmes and services. The 5 targets that we didn't fully meet were mostly due to not having the target number of attendees, eg, in the expansion area we had a target of 40 parents and 40 children attending outings/events and the actual number was 36 parents and 37 children.

We were able to increase midwifery hours from the expansion budget for a short period of time and this made a significant difference in getting mums registered at the ante-natal stage and has also increased uptake of services, currently sitting at 96.74%.

Recruitment of staff for the expansion area has proved to be very difficult as they are temporary posts and due to the timing of confirmation of funding it is impossible to have staff in post from the 1st of April as this is dependent on a lengthy time frame for advertising, interviewing, completing necessary checks and staff giving notice. This also has an impact on delivery of services and in engaging families as this adds to the already heavy workloads of staff whose main role is to work in the Core catchment area.

The core staff team have been delivering programmes in the expansion area and all staff have gone above and beyond to ensure targets have been met.

Staff have noted a significant increase in parents presenting with severe emotional and mental health difficulties. This has increased the level of work within the Family Support team through provision of intensive 1-1 support.

FSW's have been continuing to sign post families to 26 different organisations/services including food banks, autism services, education services, baby basics, mental health services, Barnardo's, CBT, GP, Health Visitor,

Parenting NI, Triangle Housing, home safety, Employers for childcare, Advice NI, CITHRAH. A high percentage of signposting and support is with food banks and autism/education services.

Uptake of families accessing services has increased slightly within the last quarter, with the most significant increase in Dads accessing services, there was an increase from 18.24% last quarter to 30.67% in quarter 4.

There was an increase in registrations from the Health Visiting team following on from staff attending a staff meeting to provide information and promote SureStart services, however this has reduced significantly. Parents are also reporting difficulties with contacting health Visitors as there is no longer a direct phone line. Many also comment that they have no idea who their Health Visitor is and seldom see the same person twice. The majority of registrations continue to be completed via telephone with families receiving relevant information in the post. This is mostly due to staff capacity as core staff are also delivering services in our expansion area. Families are continuing to access Food Banks, Pallet Scheme through the DFC, baby basics and Save the Children funding through the Family Support hub.

A 22-year lease had been signed for NIHE premises in the old Ulster Bank located in Rathcoole Estate. The Housing Executive completed works to a lettable standard prior to our contractors completing the work, however capital funding was not available to progress any work. An updated business case was submitted for Capital funding and the situation post- covid in terms of rising costs had resulted in increased costs to complete the refurbishment. We had hoped to be moving premises for this financial year but due to the delay this has not been possible. The detrimental effect of this is that we were expected to pay £12,000 rent per annum for a building that we couldn't use. One of our Directors liaised with Community planning and NIHE resulting in NIHE agreeing to release us from the tenancy. An opportunity arose to lease the ground floor of our office space in Shore Road and it is currently being refurbished to accommodate the new intake of children into our Developmental Programme for Children with Additional Needs. We had also planned to facilitate our Developmental Programme for children with additional needs from the ground floor of the Ulster bank however we have had to use our premises in Merville garden village to accommodate this programme. This has resulted in us having to hire an additional venue in Rathfern Community Centre to deliver core programmes and a creche facility. Moving forward this issue will be resolved when we are able to use the ground floor in our Shore Road premises.

Many families have been experiencing a decline in mental health and wellbeing and Family Support Workers have been offering 1-1 support and signposting to relevant organisations.

We previously identified that the number of children presenting with additional needs in the Developmental Programme for 2-3 year olds was increasing year on year and that for some children this may not be the most suitable environment to support the specific individual needs of children. This programme continues to be an integral element of SureStart services and demand is increasing. Feedback from parents highlights how much they appreciate the additional support provided to both them and their child particularly in navigating the self-referral form in relation to assessment. Due to the fact that we only have 2 members of staff we have kept the numbers low for all sessions and are offering more sessions than originally planned to accommodate all 9 children. We are attempting to try and recruit for an additional Programme Practitioner again.

We are continuing to register families in our expansion area and deliver a wide range of programmes to support families. We are offering programmes in Mossley Church and they are all well attended. Service delivery has been quite challenging as we were unable to recruit to all posts in the expansion area and have had to use core staff and bring in outside facilitators.

Plans for the Future

A.B.E.Y. SURE
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH 2024

This is a small synopsis of the activity we have provided from April 2023 to March 2024, and, we look forward to progressing and developing relationships with the children and families in the area to ensure they can easily access our services.

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their annual report together with the financial statements of the charity for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act 2006 purposes. The Trustees confirm that the financial statements 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).

Reference & Administrative Details

Reference and administrative details are shown in the schedule of members and professional advisers on page I of the financial statements.

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law. The Directors and trustees who served the charity during the period were as follows:

Structure, Governance & Management

Directors

Martin walls, Chairperson

Amanda Johnston

Joyce Rainey

Claire Humphries

Leah Rea

Karen Kerr

Governing Document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Each member has agreed to contribute £1 in the event of a compulsory winding up. It is registered as a charity with The Charity Commission for Northern Ireland.

The charity is a company limited by guarantee and not having a share capital. It is a company incorporated under the Companies Act. The charity is managed under the control of the management committee. The day to day running of the charity is carried out by the Project Manager, Cathy Todd.

Appointment of Trustees

The Board of Trustees is responsible for the overall governance of the charity. Trustees are elected at the Annual General Meeting by the members present and the total number of Trustees shall not be less than 3.

A.B.B.E.Y. SURE
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH 2024

Trustees shall hold office until the next Annual General Meeting following his/her appointment. A retiring Trustee shall be eligible for re-election.

The Trustees shall have the power at any time and from time to time to appoint any person to be a Trustee, either to fill a casual vacancy or as an addition to the existing Trustees. Any Trustee so appointed shall hold office for 4 years (up to 2 terms).

A.B.B.E.Y. SURE
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH 2024

Trustee Induction and training

New Trustees undergo an induction to brief them on their legal obligations under charity and company law, the Charities Commission guidance on public benefit, content of the Memorandum and Articles of Association, the board of trustees and decision-making processes, policies and procedures, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees meet every Quarter with additional meetings as required, and delegates certain responsibilities to the Project Manager. The Project Manager is responsible for the day-to-day management of the affairs of the charity and for implementing the policies and operational plans as agreed by the Board of Trustees. Between meetings of the Board of Trustees, the Project Manager reports to the Chairperson. The Project Manager is assisted by a full time Administrator.

Related parties

None of the Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a trustee or senior manager of the charity to related parties must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a third party. There were no such disclosures in the current year.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures to mitigate those risk identified and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise

This work has identified that financial sustainability is a major financial risk for the charity. A key element in the management of financial risk is via the reserves policy. Attention has also been focused on non-financial risks arising from fire, health and safety of employees, volunteers and scheme users. In providing access and opportunities to people and children, the Charity recognises that there are potential risks to children and vulnerable adults. A key element in the management of non-financial risk is the establishment and implementation of a robust chart of policies and procedures including Access NI Disclosure Check, Child Protection Policy and the renewal and training of staff in this area.

The Trustees are satisfied that the necessary policies and procedures are in place to safeguard participants, and ensure that the benefits provided outweigh any potential harm.

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TRUSTEES' ANNUAL REPORT

Objectives and Activities

A.B.B.E.Y. SURE
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH 2024

The charity's objectives are to enhance the development and education of children below the statutory school age and to advance education, relieve poverty, sickness and distress among those in the necessitous circumstances in Newtownabbey and its environs and to provide recreational and leisure facilities in the interests of social welfare for those inhabitants of the area of benefit without distinction of age, sex, special need, race or political, religious or other opinions, who are in necessitous circumstances.

Future and principal funding sources

Sure Start is solely government funded and funding is allocated by the Department of Education. Projects are jointly managed by the Department of Education and the Childcare Partnerships (HSCB) who oversee allocations and monitor expenditure.

Charitable Purposes

- To promote the benefit of the parents and children of Newtownabbey without distinction of race or political, religious or other opinions by associating together with the said parents/children and local authorities, voluntary and other organisations in a common effort to advance education, improve health and well-being and to provide facilities in the interests of social and emotional welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said parents/children.
- To relieve the suffering and distress of parents/children who by reason of health, social or economic circumstances, have need of such facilities.
- To help parents/children in the area to reach their full potential thereby offering something back to their community.

Public Benefit Statement

A.B.B.E.Y Sure Start is a government funded initiative, targeting children under 4 years old. It is aimed at giving everyone a good start in life and is about a long-term investment. Research has indicated that where children have access to early intervention and play opportunities it will help their development through school and adult life. The overall aim of the organisation is to improve the well being and life opportunities of young children under four, through better health, childcare and educational opportunities so that children can flourish when they enter school. The project operates within the defined boundaries of Abbey, Cloughfern, Coole, Dunanney, Monkstown, Whitehouse and Valley electoral wards.

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Opinion

We have audited the financial statements of A.B.B.E.Y. Sure Start (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of any non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

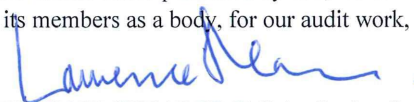
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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


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: 12th September 2024

A.B.B.E.Y. SURE START
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.

Going Concern

At the time of approving the financial statements, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

Premises adaptations	4% reducing balance
Office equipment	20% straight line
Computer equipment	20% straight line

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (Continued)

Repairs and Renewals

All repairs and renewals are written off as incurred.

Pension Costs

The charity does currently operate a defined contribution pension scheme.

This is operated via Early Years Members Group Personal Pension Scheme in conjunction with Verity Pensions.

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.

A.B.B.E.Y. SURE START
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 charitable objectives of the charity unless the funds have been designated for other purposes.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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

Restricted funds must be be utilised in compliance with funder criteria. Specifically, HSCB Department of Education Governance and Accountability guidance also provides details of a new reserves policy.

Sure Start Projects are permitted to hold a maximum of two weeks equivalent of their annual budget allocation as reserves, if required, for working capital requirements at the financial year end.

In line with the requirement from our key funder, the organisation is unable to allocate any unused funding to reserves. All unspent monies must be returned to the funder. The funder has also assumed the responsibility for meeting any dissolution costs should the organisation cease to operate.

A.B.B.E.Y. SURE START
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	-	-	-	-	-
Income from charitable activities	3	-	928,594	-	928,594	923,263
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWMENTS		-	928,594	-	928,594	923,263
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	-	928,594	-	928,594	947,076
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		-	928,594	-	928,594	947,076
NET INCOME/(EXPENDITURE)		-	-	-	-	(23,813)
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		-	-	-	-	(23,813)
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD	12/13/15/16	-	32,721	-	32,721	34,148
TOTAL FUNDS CARRIED FORWARD	12/13/15/16	-	32,721	-	32,721	10,335

**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

A.B.B.E.Y. SURE START
BALANCE SHEET
AS AT 31ST MARCH 2024

	NOTES	2024 £	2023 £
FIXED ASSETS			
Tangible assets	9	-	-
CURRENT ASSETS			
Debtors and prepayments	10	18,253	16,640
Cash at bank		30,123	27,491
Cash in hand		-	670
		48,376	44,801
Creditors: amounts falling due within one year	11	(15,655)	(12,080)
NET CURRENT ASSETS/(LIABILITIES)		32,721	32,721
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		32,721	32,721
Creditors: amounts falling due after more than one year		-	-
NET ASSETS/(LIABILITIES)		32,721	32,721
FUNDS:			
ENDOWMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	12/13/15	-	-
RESTRICTED INCOME FUNDS	12/13/16	32,721	32,721
		32,721	32,721

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS :



MARTIN WALLS
DIRECTOR

DATE 14th December 2024

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

A.B.B.E.Y. SURE START
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2024

	NOTES	2024 £	2023 £
CASHFLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	14	1,962	14,803
Net cash inflow/(outflow) from operating activities		1,962	14,803
Investing activities			
Investment income		-	-
Purchase of tangible fixed assets		-	-
Acquisition of investments		-	-
Disposal of investments		-	-
Disposal of tangible fixed assets		-	-
Net cash from investing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		1,962	14,803
Cash and cash equivalents at the beginning of the year		28,161	13,358
Cash and cash equivalents at the end of the year		<u>30,123</u>	<u>28,161</u>
Relating to:			
Cash at bank and in hand		<u>30,123</u>	<u>28,161</u>

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

A.B.E.Y. SURE START
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	-	-	-	-	-	-
	-	-	-	-	-	-

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Health & Social Care Board - Department of Education Core Funding	-	825,416	825,416	-	805,079	805,079
Health & Social Care Board - Department of Education Expansion Funding	-	103,178	103,178	-	118,184	118,184
Health & Social Care Board - Department of Education Capital Funding	-	-	-	-	-	-
	-	928,594	928,594	-	923,263	923,263

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

A.B.B.E.Y. SURE START
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 (<i>See Note 8</i>)	-	542,096	542,096	-	554,885	554,885
Pension costs (<i>See Note 8</i>)	-	32,485	32,485	-	11,126	11,126
Social security costs (<i>See Note 8</i>)	-	28,288	28,288	-	22,119	22,119
Recruitment expenses	-	3,300	3,300	-	3,899	3,899
Training and development	-	14,507	14,507	-	14,888	14,888
Travel costs	-	4,090	4,090	-	3,152	3,152
Project costs- accountable body	-	18,119	18,119	-	20,207	20,207
Project costs- lead body costs	-	25,539	25,539	-	24,795	24,795
Project costs- project materials and equipment	-	10,103	10,103	-	14,024	14,024
Project costs- project programmes, events and activities	-	53,780	53,780	-	81,652	81,652
Department of Education (DE) core funding retraction Q4 underspend 2023/24 (<i>Note 11</i>)	-	536	536	-	8,591	8,591
Sundry expenses	-	-	-	-	2,933	2,933
	-	732,843	732,843	-	762,271	762,271
Support Costs and Governance costs						
Telephone and internet	-	10,820	10,820	-	8,559	8,559
Rent and rates	-	84,366	84,366	-	64,027	64,027
Heat and light	-	12,831	12,831	-	8,637	8,637
Room hire	-	-	-	-	7,246	7,246
Premises expenses	-	35,124	35,124	-	26,563	26,563
Premises expenses - capital works	-	-	-	-	6,000	6,000
Insurance	-	15,048	15,048	-	12,473	12,473
Computer software and office equipment maintenance costs	-	10,887	10,887	-	10,709	10,709
Printing, postage and stationery	-	7,203	7,203	-	14,645	14,645
Advertising	-	2,885	2,885	-	5,654	5,654
Repairs and maintenance	-	-	-	-	-	-
Legal and professional fees	-	6,582	6,582	-	11,335	11,335
Subscriptions	-	4,846	4,846	-	4,953	4,953
Depreciation	-	-	-	-	-	-
Audit fees	-	4,434	4,434	-	3,312	3,312
Annual return fee	-	13	13	-	13	13
Bank interest and charges	-	712	712	-	679	679
	-	195,751	195,751	-	184,805	184,805
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	-	928,594	928,594	-	947,076	947,076

A.B.B.E.Y. SURE START
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)	£	£
Auditors remuneration	4,434	3,312
Depreciation	-	-

8. SALARY COSTS AND EMOLUMENTS	2024	2023
	£	£
Total staff costs were as follows:		
Wages and salaries - key management personnel	40,664	41,329
Wages and salaries - other staff	520,352	513,556
Pension Costs - key management personnel	-	-
Pension Costs - other staff	12,252	11,126
Employer social security costs - key management personnel	4,356	4,687
Employer social security costs - other staff	30,245	25,186
Employer social security costs - Statutory Maternity Pay Recoverable	-	(5,042)
Employer social security costs - Employment Allowance	(5,000)	(2,712)
	602,869	588,130

The average monthly number of employees during the year was as follows:	2024	2023
	Number	Number
	37	38

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)

A.B.B.E.Y. SURE START
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

9. TANGIBLE FIXED ASSETS

	Premises Adaptations £	Office Equipment £	Computer 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	-	-	-	-

A.B.B.E.Y. SURE START
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Debtors	-	-
Prepayments	18,253	16,640
	<u>18,253</u>	<u>16,640</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Social security costs and other taxes	33	33
Net pay control account	-	-
Accrued expenses	15,086	3,589
HSCB (Department of Education) Q4 2022/23 draft accumulated underspend	536	8,458
	<u>15,655</u>	<u>12,080</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Debtors and Prepayments £	Cash at Bank and in Hand £	Creditors and Accruals £	2024 £	2023 £
Unrestricted Funds	-	-	-	-	-	-
Restricted Funds	-	18,253	30,123	(15,655)	32,721	34,148
Total Funds	<u>-</u>	<u>18,253</u>	<u>30,123</u>	<u>(15,655)</u>	<u>32,721</u>	<u>34,148</u>

A.B.B.E.Y. SURE START
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

13. MOVEMENT IN FUNDS

	Opening Balance £	Income £	Expenditure £	Net Movement in Funds 2024 £	Transfers between Funds £	2024 £	2023 £
Unrestricted Funds	-	-	-	-	-	-	-
Restricted Funds (<i>See Analysis Below</i>)	32,721	928,594	(928,594)	-	-	32,721	32,721
	32,721	928,594	(928,594)	-	-	32,721	32,721
Restricted Funds:							
DE Core and Additional Funding:							
Health & Social Care Board - DE Core Funding	32,721	928,594	(928,594)	-	-	32,721	32,721
Health & Social Care Board - DE Capital Funding	-	-	-	-	-	-	-
Total DE Core and Additional Funding	32,721	928,594	(928,594)	-	-	32,721	32,721
Other Restricted Funding:							
Other Income	-	-	-	-	-	-	-
Total Other Restricted Funding	-	-	-	-	-	-	-
Total Restricted Funding	32,721	928,594	(928,594)	-	-	32,721	32,721

Retraction of Underspent Funding

Each year quarter four confirmed underspends against Sure Start Budgets for any financial year is not available to carry forward into subsequent years and will be retracted by the Health and Social Care Board (HSCB) in the next financial year. This confirmed quarter four underspend is shown as a creditor (HSCB (DE)) (*See Note 11*).

14. RECONCILIATION OF OPERATING PROFIT TO NET CASH FLOW FROM OPERATING ACTIVITIES FROM OPERATING ACTIVITIES

	2024 £	2023 £
Operating Surplus/(Deficit) for the year	-	(1,427)
Depreciation	-	-
Movement in debtors	(1,613)	18,707
Movement in creditors	3,575	(2,477)
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Retraction of DE Core restricted funds	-	-
Investment income	-	-
Net cash inflow/(outflow) from operating activities	1,962	14,803

A.B.B.E.Y. SURE START
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

15. UNRESTRICTED INCOME FUNDS	2024	2023
	£	£
Balance at 1st April 2023	-	-
Incoming resources for the year	-	-
Resources expended for the year	-	-
Transfer between funds	-	-
Balance at 31st March 2024	-	-

16. RESTRICTED INCOME FUNDS	2024	2023
	£	£
Balance at 1st April 2023	32,721	34,148
Incoming resources for the year	928,594	923,263
Resources expended for the year	(928,594)	(924,690)
Transfer between funds	-	-
Balance at 31st March 2024	32,721	32,721

17. LEGAL STATUS

A.B.B.E.Y Sure Start is a Company Limited by Guarantee.

Each member has agreed to contribute £1 in the event of a compulsory winding up.

A.B.B.E.Y Sure Start is registered with The Charity Commission for Northern Ireland, Charity Number 106269. Date of registration 7th December 2016.

A.B.B.E.Y Sure Start is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

A.B.B.E.Y. Sure Start

Northern Ireland - Charity number 106269

Annual report

A.B.B.E.Y. SURE START
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH
TRUSTEES' ANNUAL REPORT

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their annual report together with the financial statements of the charity for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act 2006 purposes. The Trustees confirm that the financial statements 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).

Reference & Administrative Details

Reference and administrative details are shown in the schedule of members and professional advisers on page I of the financial statements.

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law.

The Directors and trustees who served the charity during the period were as follows:

Martin walls, Chairperson

Amanda Johnston

Joyce Rainey

Claire Humphries

Leah Rea

Karen Kerr

**Structure, Governance & Management
Governing Document**

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Each member has agreed to contribute £1 in the event of a compulsory winding up. It is registered as a charity with The Charity Commission for Northern Ireland.

The charity is a company limited by guarantee and not having a share capital. It is a company incorporated under the Companies Act. The charity is managed under the control of the management committee. The day to day running of the charity is carried out by the Project Manager, Cathy Todd.

Appointment of Trustees

The Board of Trustees is responsible for the overall governance of the charity. Trustees are elected at the Annual General Meeting by the members present and the total number of Trustees shall not be less than 3.

Trustees shall hold office until the next Annual General Meeting following his/her appointment. A retiring Trustee shall be eligible for re-election.

A.B.B.E.Y. SURE START
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH

TRUSTEES' ANNUAL REPORT

The Trustees shall have the power at any time and from time to time to appoint any person to be a Trustee, either to fill a casual vacancy or as an addition to the existing Trustees. Any Trustee so appointed shall hold office until the next following Annual General Meeting and shall then be eligible for election.

Trustee Induction and training

New Trustees receive an induction pack which supports due diligence and supports good record keeping. They undergo an induction to brief them on their legal obligations under charity and company law, the Charities Commission guidance on public benefit, content of the Memorandum and Articles of Association, the board of trustees and decision-making processes, policies and procedures, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees meet 3 monthly, and delegates certain responsibilities to the Project Manager. The Project Manager is responsible for the day-to-day management of the affairs of the charity and for implementing the policies and operational plans as agreed by the Board of Trustees. Between meetings of the Board of Trustees, the Project Manager reports to the Chairperson.

Related parties

None of the Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a trustee or senior manager of the charity to related parties must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a third party. There were no such disclosures in the current year.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures to mitigate those risk identified and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise

This work has identified that financial sustainability is a major financial risk for the charity. A key element in the management of financial risk is via the reserves policy. Attention has also been focused on non-financial risks arising from fire, health and safety of employees, volunteers and scheme users. In providing access and opportunities to people and children, the Charity recognises that there are potential risks to children and vulnerable adults. A key element in the management of non-financial risk is the establishment and implementation of a robust chart of policies and procedures including Access NI Disclosure Check, Child Protection Policy and the renewal and training of staff in this area.

A.B.B.E.Y. SURE START
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH

TRUSTEES' ANNUAL REPORT

The Trustees are satisfied that the necessary policies and procedures are in place to safeguard participants, and ensure that the benefits provided outweigh any potential harm.

Objectives and Activities

The charity's objectives are to enhance the development and education of children below the statutory school age and to advance education, relieve poverty, sickness and distress among those in the necessitous circumstances in Newtownabbey and its environs and to provide recreational and leisure facilities in the interests of social welfare for those inhabitants of the area of benefit without distinction of age, sex, special need, race or political, religious or other opinions, who are in necessitous circumstances.

Future and principal funding sources

Sure Start is solely government funded and funding is allocated by the Department of Education. Projects are jointly managed by the Department of Education and the Childcare Partnerships (HSCB/SPPG) who oversee allocations and monitor expenditure.

Charitable Purposes

- To promote the benefit of the parents and children of Newtownabbey without distinction of race or political, religious or other opinions by associating together with the said parents/children and local authorities, voluntary and other organisations in a common effort to advance education, improve health and well-being and to provide facilities in the interests of social and emotional welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said parents/children.
- To relieve the suffering and distress of parents/children who by reason of health, social or economic circumstances, have need of such facilities.
- To help parents/children in the area to reach their full potential thereby offering something back to their community.

Public Benefit Statement

A.B.B.E.Y Sure Start is a government funded initiative, targeting children under 4 years old. It is aimed at giving everyone a good start in life and is about a long-term investment. Research has indicated that where children have access to early intervention and play opportunities it will help their development through school and adult life. The overall aim of the organisation is to improve the wellbeing and life opportunities of young children under four, through better health, childcare and educational opportunities so that children can flourish when they enter school. The project operates within the defined boundaries of Abbey, Cloughfern, Coole, Dunanney, Monkstown, Whitehouse and Valley electoral wards. Temporary inclusion of Carnmoney 1, Glengormley 2 and Mossley wards.

A.B.B.E.Y. SURE
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH 2024

ANNUAL REPORT

Achievements and Performance

A.B.B.E.Y. Sure Start's main office is located at 440 Shore Road and the Project continues to deliver programmes and services from 6 other outreach sites located at Merville Garden Village, the Dunanney Centre, Abbots Cross Primary School, St. James' Primary School, Monkstown Village Centre and Abbeytown Square. A range of venues are also hired across the catchment area to deliver programmes. All programmes and services are designed to meet local need and improve outcomes for children and families. Outcomes are related to health, social well-being and education and also to have an impact on strengthening communities.

At the end of quarter 4 we met the majority of the 75 targets detailed in our annual plan. We fully met 70 of the targets and also exceeded the target in many programmes and services. The 5 targets that we didn't fully meet were mostly due to not having the target number of attendees, eg, in the expansion area we had a target of 40 parents and 40 children attending outings/events and the actual number was 36 parents and 37 children.

We were able to increase midwifery hours from the expansion budget for a short period of time and this made a significant difference in getting mums registered at the ante-natal stage and has also increased uptake of services, currently sitting at 96.74%.

Recruitment of staff for the expansion area has proved to be very difficult as they are temporary posts and due to the timing of confirmation of funding it is impossible to have staff in post from the 1st of April as this is dependent on a lengthy time frame for advertising, interviewing, completing necessary checks and staff giving notice. This also has an impact on delivery of services and in engaging families as this adds to the already heavy workloads of staff whose main role is to work in the Core catchment area.

The core staff team have been delivering programmes in the expansion area and all staff have gone above and beyond to ensure targets have been met.

Staff have noted a significant increase in parents presenting with severe emotional and mental health difficulties. This has increased the level of work within the Family Support team through provision of intensive 1-1 support.

FSW's have been continuing to sign post families to 26 different organisations/services including food banks, autism services, education services, baby basics, mental health services, Barnardo's, CBT, GP, Health Visitor,

A.B.B.E.Y. SURE
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH 2024

Parenting NI, Triangle Housing, home safety, Employers for childcare, Advice NI, CITHRAH. A high percentage of signposting and support is with food banks and autism/education services.

Uptake of families accessing services has increased slightly within the last quarter, with the most significant increase in Dads accessing services, there was an increase from 18.24% last quarter to 30.67% in quarter 4.

There was an increase in registrations from the Health Visiting team following on from staff attending a staff meeting to provide information and promote SureStart services, however this has reduced significantly. Parents are also reporting difficulties with contacting health Visitors as there is no longer a direct phone line. Many also comment that they have no idea who their Health Visitor is and seldom see the same person twice. The majority of registrations continue to be completed via telephone with families receiving relevant information in the post. This is mostly due to staff capacity as core staff are also delivering services in our expansion area. Families are continuing to access Food Banks, Pallet Scheme through the DFC, baby basics and Save the Children funding through the Family Support hub.

A 22-year lease had been signed for NIHE premises in the old Ulster Bank located in Rathcoole Estate. The Housing Executive completed works to a lettable standard prior to our contractors completing the work, however capital funding was not available to progress any work. An updated business case was submitted for Capital funding and the situation post-covid in terms of rising costs had resulted in increased costs to complete the refurbishment. We had hoped to be moving premises for this financial year but due to the delay this has not been possible. The detrimental effect of this is that we were expected to pay £12,000 rent per annum for a building that we couldn't use. One of our Directors liaised with Community planning and NIHE resulting in NIHE agreeing to release us from the tenancy. An opportunity arose to lease the ground floor of our office space in Shore Road and it is currently being refurbished to accommodate the new intake of children into our Developmental Programme for Children with Additional Needs. We had also planned to facilitate our Developmental Programme for children with additional needs from the ground floor of the Ulster bank however we have had to use our premises in Merville garden village to accommodate this programme. This has resulted in us having to hire an additional venue in Rathfern Community Centre to deliver core programmes and a creche facility. Moving forward this issue will be resolved when we are able to use the ground floor in our Shore Road premises.

Many families have been experiencing a decline in mental health and wellbeing and Family Support Workers have been offering 1-1 support and signposting to relevant organisations.

We previously identified that the number of children presenting with additional needs in the Developmental Programme for 2-3 year olds was increasing year on year and that for some children this may not be the most suitable environment to support the specific individual needs of children. This programme continues to be an integral element of SureStart services and demand is increasing. Feedback from parents highlights how much they appreciate the additional support provided to both them and their child particularly in navigating the self-referral form in relation to assessment. Due to the fact that we only have 2 members of staff we have kept the numbers low for all sessions and are offering more sessions than originally planned to accommodate all 9 children. We are attempting to try and recruit for an additional Programme Practitioner again.

We are continuing to register families in our expansion area and deliver a wide range of programmes to support families. We are offering programmes in Mossley Church and they are all well attended. Service delivery has been quite challenging as we were unable to recruit to all posts in the expansion area and have had to use core staff and bring in outside facilitators.

Plans for the Future

A.B.E.Y. SURE
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH 2024

This is a small synopsis of the activity we have provided from April 2023 to March 2024, and, we look forward to progressing and developing relationships with the children and families in the area to ensure they can easily access our services.

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their annual report together with the financial statements of the charity for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act 2006 purposes. The Trustees confirm that the financial statements 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).

Reference & Administrative Details

Reference and administrative details are shown in the schedule of members and professional advisers on page I of the financial statements.

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law. The Directors and trustees who served the charity during the period were as follows:

Structure, Governance & Management

Directors

Martin walls, Chairperson

Amanda Johnston

Joyce Rainey

Claire Humphries

Leah Rea

Karen Kerr

Governing Document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Each member has agreed to contribute £1 in the event of a compulsory winding up. It is registered as a charity with The Charity Commission for Northern Ireland.

The charity is a company limited by guarantee and not having a share capital. It is a company incorporated under the Companies Act. The charity is managed under the control of the management committee. The day to day running of the charity is carried out by the Project Manager, Cathy Todd.

Appointment of Trustees

The Board of Trustees is responsible for the overall governance of the charity. Trustees are elected at the Annual General Meeting by the members present and the total number of Trustees shall not be less than 3.

A.B.D.E.Y. SURE
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH 2024

Trustees shall hold office until the next Annual General Meeting following his/her appointment. A retiring Trustee shall be eligible for re-election.

The Trustees shall have the power at any time and from time to time to appoint any person to be a Trustee, either to fill a casual vacancy or as an addition to the existing Trustees. Any Trustee so appointed shall hold office for 4 years (up to 2 terms).

A.B.B.E.Y. SURE
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH 2024

Trustee Induction and training

New Trustees undergo an induction to brief them on their legal obligations under charity and company law, the Charities Commission guidance on public benefit, content of the Memorandum and Articles of Association, the board of trustees and decision-making processes, policies and procedures, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees meet every Quarter with additional meetings as required, and delegates certain responsibilities to the Project Manager. The Project Manager is responsible for the day-to-day management of the affairs of the charity and for implementing the policies and operational plans as agreed by the Board of Trustees. Between meetings of the Board of Trustees, the Project Manager reports to the Chairperson. The Project Manager is assisted by a full time Administrator.

Related parties

None of the Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a trustee or senior manager of the charity to related parties must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a third party. There were no such disclosures in the current year.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures to mitigate those risk identified and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise

This work has identified that financial sustainability is a major financial risk for the charity. A key element in the management of financial risk is via the reserves policy. Attention has also been focused on non-financial risks arising from fire, health and safety of employees, volunteers and scheme users. In providing access and opportunities to people and children, the Charity recognises that there are potential risks to children and vulnerable adults. A key element in the management of non-financial risk is the establishment and implementation of a robust chart of policies and procedures including Access NI Disclosure Check, Child Protection Policy and the renewal and training of staff in this area.

The Trustees are satisfied that the necessary policies and procedures are in place to safeguard participants, and ensure that the benefits provided outweigh any potential harm.

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TRUSTEES' ANNUAL REPORT

Objectives and Activities

A.B.B.E.Y. SURE
THE TRUSTEES AND FINANCIAL
THE YEAR ENDED 31 MARCH 2024

The charity's objectives are to enhance the development and education of children below the statutory school age and to advance education, relieve poverty, sickness and distress among those in the necessitous circumstances in Newtownabbey and its environs and to provide recreational and leisure facilities in the interests of social welfare for those inhabitants of the area of benefit without distinction of age, sex, special need, race or political, religious or other opinions, who are in necessitous circumstances.

Future and principal funding sources

Sure Start is solely government funded and funding is allocated by the Department of Education. Projects are jointly managed by the Department of Education and the Childcare Partnerships (HSCB) who oversee allocations and monitor expenditure.

Charitable Purposes

- To promote the benefit of the parents and children of Newtownabbey without distinction of race or political, religious or other opinions by associating together with the said parents/children and local authorities, voluntary and other organisations in a common effort to advance education, improve health and well-being and to provide facilities in the interests of social and emotional welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said parents/children.
- To relieve the suffering and distress of parents/children who by reason of health, social or economic circumstances, have need of such facilities.
- To help parents/children in the area to reach their full potential thereby offering something back to their community.

Public Benefit Statement

A.B.B.E.Y Sure Start is a government funded initiative, targeting children under 4 years old. It is aimed at giving everyone a good start in life and is about a long-term investment. Research has indicated that where children have access to early intervention and play opportunities it will help their development through school and adult life. The overall aim of the organisation is to improve the well being and life opportunities of young children under four, through better health, childcare and educational opportunities so that children can flourish when they enter school. The project operates within the defined boundaries of Abbey, Cloughfern, Coole, Dunanney, Monkstown, Whitehouse and Valley electoral wards.

A.B.B.E.Y. Sure Start

Northern Ireland - Charity number 106269

Annual return

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Opinion

We have audited the financial statements of A.B.B.E.Y. Sure Start (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of any non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

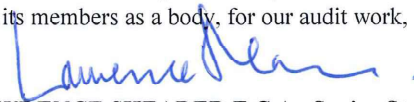
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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


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: 12th September 2024

Accounts

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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

COMPANY REGISTRATION NUMBER NI 041606

CHARITY REGISTRATION NUMBER NIC 106269

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

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
OFFICERS AND OTHER INFORMATION

Directors	Colette Gray Councillor James Goodman Joyce Rainey Councillor William Webb
Management Committee	Claire Humphries Joyce Rainey Rose Montgomery Billy Webb Leah Rea Michael Goodman Debbie Williams
Secretary	Mary Catherine Todd
Project Manager	Mary Catherine Todd
Registered Office	440 Shore Road Newtownabbey Co Antrim BT37 9RU
Auditors	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Solicitors	James J Macaulay 2 North Street Carrickfergus BT38 7AQ
Bankers	Ulster Bank Limited 2 Farmley Road Glengormley Newtownabbey Co Antrim BT36 7QU
Company Registration Number	NI 041606
Charity Registration Number	XR 53098
Charity Commission for Northern Ireland Registration Number	NIC 106269

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Opinion

We have audited the financial statements of A.B.B.E.Y. Sure Start (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of any non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

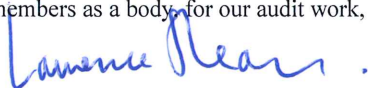
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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



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: 14th September 2023

A.B.B.E.Y. SURE START
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.

Going Concern

At the time of approving the financial statements, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

Premises adaptations	4% reducing balance
Office equipment	20% straight line
Computer equipment	20% straight line

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Repairs and Renewals

All repairs and renewals are written off as incurred.

Pension Costs

The charity does currently operate a defined contribution pension scheme.

This is operated via Early Years Members Group Personal Pension Scheme in conjunction with Verity Pensions.

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.

A.B.B.E.Y. SURE START
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 charitable objectives of the charity unless the funds have been designated for other purposes.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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

Restricted funds must be be utilised in compliance with funder criteria. Specifically, HSCB Department of Education Governance and Accountability guidance also provides details of a new reserves policy.

Sure Start Projects are permitted to hold a maximum of two weeks equivalent of their annual budget allocation as reserves, if required, for working capital requirements at the financial year end.

In line with the requirement from our key funder, the organisation is unable to allocate any unused funding to reserves. All unspent monies must be returned to the funder. The funder has also assumed the responsibility for meeting any dissolution costs should the organisation cease to operate.

A.B.B.E.Y. SURE START
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	-	-	-	-	-
Income from charitable activities	3	-	923,263	-	923,263	893,849
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWMENTS		-	923,263	-	923,263	893,849
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	-	924,690	-	924,690	887,978
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		-	924,690	-	924,690	887,978
NET INCOME/(EXPENDITURE)		-	(1,427)	-	(1,427)	5,871
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		-	(1,427)	-	(1,427)	5,871
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD	12/13/15/16	-	34,148	-	34,148	28,277
TOTAL FUNDS CARRIED FORWARD	12/13/15/16	-	32,721	-	32,721	34,148

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

A.B.B.E.Y. SURE START
BALANCE SHEET
AS AT 31ST MARCH 2023

	NOTES	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	-	-
CURRENT ASSETS			
Debtors and prepayments	10	16,640	35,347
Cash at bank		27,491	12,688
Cash in hand		670	670
		44,801	48,705
Creditors: amounts falling due within one year	11	(12,080)	(14,557)
NET CURRENT ASSETS/(LIABILITIES)		32,721	34,148
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		32,721	34,148
Creditors: amounts falling due after more than one year		-	-
NET ASSETS/(LIABILITIES)		32,721	34,148
FUNDS:			
ENDOWMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	12/13/15	-	-
RESTRICTED INCOME FUNDS	12/13/16	32,721	34,148
		32,721	34,148

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS :


JOYCE RAINEY
DIRECTOR

DATE 14th September 2023

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

A.B.B.E.Y. SURE START
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2023

	NOTES	2023 £	2022 £
CASHFLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	14	14,803	(5,346)
Net cash inflow/(outflow) from operating activities		14,803	(5,346)
Investing activities			
Investment income		-	-
Purchase of tangible fixed assets		-	-
Acquisition of investments		-	-
Disposal of investments		-	-
Disposal of tangible fixed assets		-	-
Net cash from investing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		14,803	(5,346)
Cash and cash equivalents at the beginning of the year		13,358	18,704
Cash and cash equivalents at the end of the year		<u>28,161</u>	<u>13,358</u>
Relating to:			
Cash at bank and in hand		<u>28,161</u>	<u>13,358</u>

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

A.B.E.Y. SURE START
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	-	-	-	-	-	-
	-	-	-	-	-	-

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Health & Social Care Board - Department of Education Core Funding	-	805,079	805,079	-	781,630	781,630
Health & Social Care Board - Department of Education Expansion Funding	-	118,184	118,184	-	106,219	106,219
Health & Social Care Board - Department of Education Capital Funding	-	-	-	-	6,000	6,000
	-	923,263	923,263	-	893,849	893,849

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

A.B.B.E.Y. SURE START
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

5. EXPENDITURE ON RAISING FUNDS

Promotional and fundraising costs

Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
-	-	-	-	-	-
-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Wages and salaries (<i>See Note 8</i>)	-	554,885	554,885	-	506,485	506,485
Pension costs (<i>See Note 8</i>)	-	11,126	11,126	-	10,824	10,824
Social security costs (<i>See Note 8</i>)	-	22,119	22,119	-	11,723	11,723
Recruitment expenses	-	5,049	5,049	-	3,899	3,899
Training and development	-	12,745	12,745	-	14,888	14,888
Travel costs	-	4,883	4,883	-	3,152	3,152
Project costs- accountable body	-	22,497	22,497	-	20,207	20,207
Project costs- lead body costs	-	25,539	25,539	-	24,795	24,795
Project costs- project materials and equipment	-	3,844	3,844	-	14,024	14,024
Project costs- project programmes, events and activities	-	77,875	77,875	-	81,652	81,652
Department of Education (DE) core funding retraction Q4 underspend 2022/23 (<i>Note 11</i>)	-	-	-	-	8,591	8,591
Sundry expenses	-	-	-	-	2,933	2,933
	-	740,562	740,562	-	703,173	703,173

Support Costs and Governance costs

Telephone and internet	-	10,049	10,049	-	8,559	8,559
Rent and rates	-	79,136	79,136	-	64,027	64,027
Heat and light	-	7,956	7,956	-	8,637	8,637
Room hire	-	3,422	3,422	-	7,246	7,246
Premises expenses	-	33,508	33,508	-	26,563	26,563
Premises expenses - capital works	-	-	-	-	6,000	6,000
Insurance	-	12,890	12,890	-	12,473	12,473
Computer software and office equipment maintenance costs	-	5,053	5,053	-	10,709	10,709
Printing, postage and stationery	-	13,348	13,348	-	14,645	14,645
Advertising	-	3,500	3,500	-	5,654	5,654
Repairs and maintenance	-	-	-	-	-	-
Legal and professional fees	-	6,195	6,195	-	11,335	11,335
Subscriptions	-	4,722	4,722	-	4,953	4,953
Depreciation	-	-	-	-	-	-
Audit fees	-	3,606	3,606	-	3,312	3,312
Annual return fee	-	13	13	-	13	13
Bank interest and charges	-	730	730	-	679	679
	-	184,128	184,128	-	184,805	184,805

TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

-	924,690	924,690	-	887,978	887,978
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A.B.B.E.Y. SURE START
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)	£	£
Auditors remuneration	3,606	3,312
Depreciation	-	-

8. SALARY COSTS AND EMOLUMENTS	2023	2022
	£	£
Total staff costs were as follows:		
Wages and salaries - key management personnel	41,329	41,469
Wages and salaries - other staff	513,556	465,016
Pension Costs - key management personnel	-	-
Pension Costs - other staff	11,126	10,824
Employer social security costs - key management personnel	4,687	4,503
Employer social security costs - other staff	25,186	21,872
Employer social security costs - Statutory Maternity Pay Recoverable	(5,042)	(10,652)
Employer social security costs - Employment Allowance	(2,712)	(4,000)
	588,130	529,032

The average monthly number of employees during the year was as follows:	2023	2022
	Number	Number
	40	38

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)

A.B.B.E.Y. SURE START
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

9. TANGIBLE FIXED ASSETS

	Premises Adaptations £	Office Equipment £	Computer 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	-	-	-	-

A.B.B.E.Y. SURE START
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Debtors	-	6,472
Prepayments	16,640	28,875
	<u>16,640</u>	<u>35,347</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Social security costs and other taxes	33	33
Net pay control account	-	-
Accrued expenses	3,589	5,149
HSCB (Department of Education) Q4 2022/23 draft accumulated underspend	8,458	9,375
	<u>12,080</u>	<u>14,557</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Debtors and Prepayments £	Cash at Bank and in Hand £	Creditors and Accruals £	2023 £	2022 £
Unrestricted Funds	-	-	-	-	-	-
Restricted Funds	-	16,640	28,161	(12,080)	32,721	34,148
Total Funds	<u>-</u>	<u>16,640</u>	<u>28,161</u>	<u>(12,080)</u>	<u>32,721</u>	<u>34,148</u>

A.B.B.E.Y. SURE START
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

13. MOVEMENT IN FUNDS

	Opening Balance £	Income £	Expenditure £	Net Movement in Funds 2023 £	Transfers between Funds £	2023 £	2022 £
Unrestricted Funds	-	-	-	-	-	-	-
Restricted Funds (<i>See Analysis Below</i>)	34,148	923,263	(924,690)	(1,427)	-	32,721	34,148
	34,148	923,263	(924,690)	(1,427)	-	32,721	34,148
Restricted Funds:							
DE Core and Additional Funding:							
Health & Social Care Board - DE Core Funding	34,148	923,263	(924,690)	(1,427)	-	32,721	34,148
Health & Social Care Board - DE Capital Funding	-	-	-	-	-	-	-
Total DE Core and Additional Funding	34,148	923,263	(924,690)	(1,427)	-	32,721	34,148
Other Restricted Funding:							
Other Income	-	-	-	-	-	-	-
Total Other Restricted Funding	-	-	-	-	-	-	-
Total Restricted Funding	34,148	923,263	(924,690)	(1,427)	-	32,721	34,148

Retraction of Underspent Funding

Each year quarter four confirmed underspends against Sure Start Budgets for any financial year is not available to carry forward into subsequent years and will be retracted by the Health and Social Care Board (HSCB) in the next financial year. This confirmed quarter four underspend is shown as a creditor (HSCB (DE)) (*See Note 11*).

14. RECONCILIATION OF OPERATING PROFIT TO NET CASH FLOW FROM OPERATING ACTIVITIES FROM OPERATING ACTIVITIES

	2023 £	2022 £
Operating Surplus/(Deficit) for the year	(1,427)	5,871
Depreciation	-	-
Movement in debtors	18,707	(19,174)
Movement in creditors	(2,477)	7,957
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Retraction of DE Core restricted funds	-	-
Investment income	-	-
Net cash inflow/(outflow) from operating activities	14,803	(5,346)

A.B.B.E.Y. SURE START
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

15. UNRESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	-	-
Incoming resources for the year	-	-
Resources expended for the year	-	-
Transfer between funds	-	-
Balance at 31st March 2023	-	-

16. RESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	34,148	28,277
Incoming resources for the year	923,263	893,849
Resources expended for the year	(924,690)	(887,978)
Transfer between funds	-	-
Balance at 31st March 2023	32,721	34,148

17. LEGAL STATUS

A.B.B.E.Y Sure Start is a Company Limited by Guarantee.
Each member has agreed to contribute £1 in the event of a compulsory winding up.

A.B.B.E.Y Sure Start is registered with The Charity Commission for Northern Ireland,
Charity Number 106269. Date of registration 7th December 2016.

A.B.B.E.Y Sure Start is a recognised Charity within the definition of Section 360(3) Income and
Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

A.B.B.E.Y. Sure Start

Northern Ireland - Charity number 106269

Annual report

A.B.B.E.Y. SURE START
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TRUSTEES' ANNUAL REPORT

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their annual report together with the financial statements of the charity for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act 2006 purposes. The Trustees confirm that the financial statements 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).

Reference & Administrative Details

Reference and administrative details are shown in the schedule of members and professional advisers on page 1 of the financial statements.

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law. The Directors and trustees who served the charity during the period were as follows:

Colette Gray
Councillor James Goodman
Joyce Rainey
Councillor William Webb

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Structure, Governance & Management

Governing Document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Each member has agreed to contribute £1 in the event of a compulsory winding up. It is registered as a charity with The Charity Commission for Northern Ireland.

The charity is a company limited by guarantee and not having a share capital. It is a company incorporated under the Companies Act. The charity is managed under the control of the management committee. The day to day running of the charity is carried out by the chairperson, Cathy Todd.

Appointment of Trustees

The Board of Trustees is responsible for the overall governance of the charity. Trustees are elected at the Annual General Meeting by the members present and the total number of Trustees shall not be less than 3.

Trustees shall hold office until the next Annual General Meeting following his/her appointment. A retiring Trustee shall be eligible for re-election.

The Trustees shall have the power at any time and from time to time to appoint any person to be a Trustee, either to fill a casual vacancy or as an addition to the existing Trustees. Any Trustee so appointed shall hold office until the next following Annual General Meeting and shall then be eligible for election.

A.B.B.E.Y. SURE START
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TRUSTEES' ANNUAL REPORT

Trustee Induction and training

New Trustees undergo an induction to brief them on their legal obligations under charity and company law, the Charities Commission guidance on public benefit, content of the Memorandum and Articles of Association, the board of trustees and decision-making processes, policies and procedures, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees meet monthly, and delegates certain responsibilities to the Project Manager. The Project Manager is responsible for the day-to-day management of the affairs of the charity and for implementing the policies and operational plans as agreed by the Board of Trustees. Between meetings of the Board of Trustees, the Project Manager reports to the Chairperson. The Project Manager is assisted by a full time Administrator.

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Related parties

None of the Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a trustee or senior manager of the charity to related parties must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a third party. There were no such disclosures in the current year.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures to mitigate those risk identified and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise

This work has identified that financial sustainability is a major financial risk for the charity. A key element in the management of financial risk is via the reserves policy. Attention has also been focused on non-financial risks arising from fire, health and safety of employees, volunteers and scheme users. In providing access and opportunities to people and children, the Charity recognises that there are potential risks to children and vulnerable adults. A key element in the management of non-financial risk is the establishment and implementation of a robust chart of policies and procedures including Access NI Disclosure Check, Child Protection Policy and the renewal and training of staff in this area.

The Trustees are satisfied that the necessary policies and procedures are in place to safeguard participants, and ensure that the benefits provided outweigh any potential harm.

A.B.B.E.Y. SURE START
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TRUSTEES' ANNUAL REPORT

Objectives and Activities

The charity's objectives are to enhance the development and education of children below the statutory school age and to advance education, relieve poverty, sickness and distress among those in the necessitous circumstances in Newtownabbey and its environs and to provide recreational and leisure facilities in the interests of social welfare for those inhabitants of the area of benefit without distinction of age, sex, special need, race or political, religious or other opinions, who are in necessitous circumstances.

Future and principal funding sources

Sure Start is solely government funded and funding is allocated by the Department of Education. Projects are jointly managed by the Department of Education and the Childcare Partnerships (HSCB) who oversee allocations and monitor expenditure.

Charitable Purposes

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- To promote the benefit of the parents and children of Newtownabbey without distinction of race or political, religious or other opinions by associating together with the said parents/children and local authorities, voluntary and other organisations in a common effort to advance education, improve health and well-being and to provide facilities in the interests of social and emotional welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said parents/children.
- To relieve the suffering and distress of parents/children who by reason of health, social or economic circumstances, have need of such facilities.
- To help parents/children in the area to reach their full potential thereby offering something back to their community.

Public Benefit Statement

A.B.B.E.Y Sure Start is a government funded initiative, targeting children under 4 years old. It is aimed at giving everyone a good start in life and is about a long-term investment. Research has indicated that where children have access to early intervention and play opportunities it will help their development through school and adult life. The overall aim of the organisation is to improve the well being and life opportunities of young children under four, through better health, childcare and educational opportunities so that children can flourish when they enter school. The project operates within the defined boundaries of Abbey, Cloughfern, Coole, Dunanney, Monkstown, Whitehouse and Valley electoral wards.

A.B.B.E.Y. SURE START
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TRUSTEES' ANNUAL REPORT

Achievements and Performance

A.B.B.E.Y. Sure Start's new main office is located at 440 Shore Road and the Project continues to deliver programmes and services from 6 other outreach sites located at Merville Garden Village, the Dunanney Centre, Rathcoole Primary School, St. James' Primary School, Monkstown Village Centre and Abbeytown Square. All programmes and services are designed to meet local need and improve outcomes for children and families. Outcomes are related to health, social well-being and education and also to have an impact on strengthening communities. We are on target to deliver most of the programmes detailed in the business plan. The fact that we had to relocate at the end of March 2017 had an impact on service delivery as at that point we only had use of the site in Merville to deliver both the DP2YO and core services which had previously been delivered in the Community Education Centre. This site became dual purpose until the end of June and it wasn't physically possible to fit all planned programmes in. Negotiation for 2 rooms in Rathcoole Primary School was successful and we have the use of 2 rooms there to facilitate programmes, however, we are working towards carrying out some renovations and have applied for a licence with the Education Authority. We have provided a range of different programmes for Dads and have exceeded targets with the percentage of Dads accessing services increasing significantly.

Any targets that were not met were due to justifiable factors such as genuine reasons for not attending programmes due to sickness, appointments etc. Premises and staffing issues resulted in slight changes to programme delivery but an alternative would have been offered, e.g., in the absence of a Health Development Officer an external facilitator provided Monkeynastix to contribute to achieving physical activity target. Uptake of services has been positive with increased numbers for children, mums and dads. Uptake of services by children has increased by 20.05% since 16/17 stats, mums by 5.14% and dads by 7.11%.

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One of our areas of development at present is to strengthen partnership working in the early years sector and set up an Early Years Forum. Initial meetings have taken place to map early services, identify gaps and devise an action plan to contribute to developing an more cohesive early years support structure. It would appear that some Parent and Toddler groups are struggling to attract new volunteers who would have the skills and capacity to develop provision. Our aim would be to strengthen partnerships that will support this development. We are considering new approaches to partnership working with the local libraries to promote their services and actively support parents to engage to foster a love of books and reading. Some of our parents only have supervised contact with their children and we have been working closely with social services in the provision of safe and stimulating environments for contact visits and a Family Support Worker will be present to role model play and actively support and encourage parents to have meaningful and productive interactions. A partnership has been developed with Barnardos improving outcomes and aspirations group and introductory meetings have taken place with a number of Early Years providers resulting in an early Years forum being established. Currently they are reviewing transitions process and linking with ABBEY Sure Start regarding our message of the month to establish and reinforce key messages across all early years settings. We have implemented some new initiatives to encourage parents to join local libraries and avail of all services and programmes offered by the libraries. We have co-facilitated some events in partnership with the libraries to raise awareness and allow parents and children to experience the many benefits associated with fostering a love and enjoyment in books and story time.

This has all been made possible due to very dedicated and committed staff team and with the support of A.B.B.E.Y. Sure Start Management Committee.

We have also used external facilitators to address gaps in service provision, eg to set up a breast feeding group in the absence of a health visitor.

We continue to link in with social services facilitating contact sessions with looked after children to support parental engagement and develop their skills and knowledge of how to promote children's development.

Plans for the Future

This is a small synopsis of the activity we have provided from April 2022 to March 2023, and, we look forward to progressing and developing relationships with the children and families in the area to ensure they can easily access our services.

A.B.B.E.Y. SURE START
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This has all been made possible due to very dedicated and committed staff team and with the support of A.B.B.E.Y. Sure Start Management Committee.

We have also used external facilitators to address gaps in service provision, eg to set up a breast feeding group in the absence of a health visitor.

We continue to link in with social services facilitating contact sessions with looked after children to support parental engagement and develop their skills and knowledge of how to promote children's development.

Plans for the Future

This is a small synopsis of the activity we have provided from April 2022 to March 2023, and, we look forward to progressing and developing relationships with the children and families in the area to ensure they can easily access our services.

A.B.B.E.Y. SURE START
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TRUSTEES' ANNUAL REPORT

Financial Review

The charity achieved a net income deficit of £1,427 from a total income of £923,263.

(For 2022: Net income deficit was £5,871 from a total income of £893,849). The principal funding sources were grants from the Health & Social Care Board (Department of Education). The support of our funders continues to be essential to maintaining our programme of activities.

DRAFT

ABBEY Sure Start was given formal notice to vacate the premises in the Community Education Centre, which resulted in the Project incurring considerable additional costs to relocate, refurbish and set up in new premises. The Project also had some major IT issues with the website needing to be closed down and a new web designer was commissioned to create a new website. Approval was sought from the Board to redeploy underspends from salaries to meet these costs.

The underspends in salaries were due to vacancies for the Health Visitor, Family Support Workers and long term sickness absence.

Reserves Policy

In line with the requirement from our key funder, the organisation is unable to allocate any unused funding to reserves. All unspent monies must be returned to the funder. The funder has also assumed the responsibility for meeting any dissolution costs should the organisation cease to operate.

Auditors

A resolution to re-appoint the auditors, O'Hara Shearer, Chartered Accountants and Statutory Auditors will be proposed at the Annual General Meeting.

Small company exemption

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

Responsibilities of the Trustees

The charity trustees (who are also the directors of A.B.B.E.Y Sure Start for the purposes of company law) 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 present their report and the financial statements of the charity for the year ended 31st March 2022. 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 UK and Republic of Ireland (FRS 102) (effective 1st January 2015). In addition, these financial statements comply with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

A.B.B.E.Y. SURE START
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TRUSTEES' ANNUAL REPORT

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- comply with the Charities Act (Northern Ireland) 2008;
- comply with the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015;
- 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.

DRAFT

The Trustees 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.

By order of the Trustees:

.....
COLETTE GRAY
DIRECTOR

Date: 14th September 2023

A.B.B.E.Y. Sure Start

Northern Ireland - Charity number 106269

Annual return

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Opinion

We have audited the financial statements of A.B.B.E.Y. Sure Start (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

A.B.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102).
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of any non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

A.B.E.Y. SURE START
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

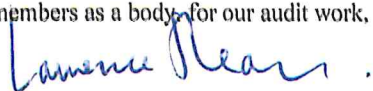
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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



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: 14th September 2023