

HOME START DOWN DISTRICT

Northern Ireland · Charity number 107061

Details

Status	Received
Registered	2018-05-29
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	14 Braeside Avenue Downpatrick BT30 6ry BT30 6RY
Phone	07590849278
Email	downpatrick@homestartdd.org
Website	www.homestartdd.org

Activities

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

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

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

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£303,279	£277,603	£-15,875	8

Trustees

Name	Role	Appointed
Mr Derek Mcgregor		
Mr Peter Smith		
Mrs Bridget Owens		
Mrs Fiona Croy		
Mrs Maureen Kearney		
Mrs Sylvia Moore		

HOME START DOWN DISTRICT

Northern Ireland - Charity number 107061

Accounts

REGISTERED COMPANY NUMBER: NI054548 (Northern Ireland)

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
Home-Start Down District**

M.B.Mc Grady & Co
Chartered Accountants
Statutory Auditors
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

Home-Start Down District
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for the Year Ended 31 March 2025

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Home-Start Down District

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The objects of the charity are:

to safeguard, protect and preserve the good health both mental and physical of children and parents of children;
to prevent cruelty to or maltreatment of children;
to relieve sickness, poverty and need amongst children and parents of children;
to promote the education of the public in better standards of childcare.

within the area of the Down District and its environs.

Significant activities

This has been another record breaking year in Home Start Down District. Over 466 families were supported by Home-Start and 766 children. In 1990 147 families were supported. A clear indication of the growth over the years, notwithstanding severe funding difficulties in the general economy in recent years.

The Trustees consider that Home-Start activities fit very well with the agenda of the Government, focusing as it does on preventative work with families. Our comprehensive monitoring and evaluation system allows us to demonstrate the many benefits of Home-Start support. The figures and other data collected in this way have been reported to the Government, evidencing the type of support we provide to families across Down District, as well as the needs identified.

Although it is over 40 years since the very first Home-Start opened its doors, it is clear that it is every bit as relevant today as it was then. A detailed review of our achievements and performance can be found within our Annual Report.

Public benefit

The trustees are confident that the charitable aims of Home-start Down District satisfy the principles of public benefit as defined in the Charities Act. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning its future activities.

How the charity activities deliver public benefit

The charitable activities focus on meeting the needs of children and parents of children, and are undertaken to further the charitable purposes for the public benefit.

Social isolation, parental low self-esteem, families coping with mental health problems and children's behavioural problems are issues identified in families of all ages, regions, countries and societies. Equal access to services is an important issue. Home-start Down District has an equal opportunity policy and diversity statement. This is designed to establish that it has a culture, (reinforced via a robust training program), which is designed to ensure equality of access to its services by gender, disability and sexual orientation. The trustees believe equal access to its services is vital to its operations, and endeavours to share the knowledge of successful outcomes with any and all communities that use its services.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity are currently by way of grant and contract income as set out in notes 2 to 6 in the accounts. As a result of increasing constraints on central governments and local authority expenditure, the charity has to seek funding from a much broader group of agencies.

Home-Start Down District

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

Investment policy and objectives

A clear objective is to transfer operating surpluses into reserves as often as circumstances allow. However it has proved impossible in the past few years for the reason expressed above. Having considered the options available, the Trustees have decided that any reserves should be invested in secure bank deposits. The Trustees consider the overall return on deposit accounts to be disappointing, but are not willing to place valuable resources in riskier investments.

Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not otherwise committed or invested in tangible fixed assets held by the charity should be between 6 and 9 months of the expenditure.

The Trustees expect that budgeted expenditure will not exceed that of 2024/25 which was approximately £277,000. As at 31 March 2025 the unrestricted reserves of the Charity increased to £117,071 (2024: £91,395). This is below the policy target of 6-9 months.

The Trustees and Management Committee has been conscious of the major reductions in financial support from Government sources for some years now and make a point of keeping the whole matter under constant review. The Charity has been actively engaged with other sources of funding, with some success - so that the Trustees and Management Committee has reasonable grounds to consider that funds will be secured in sufficient amount to enable the work to continue next year.

The Trustees and Management Committee also consider that the Charity provides its services to its client group on a notably cost effective basis and will continue to do so.

FUTURE PLANS

Service Development - To continue to provide services that assist in meeting the needs of families in Down District

Campaigning - To influence public policy to respond to the needs and aspirations of families

Public profile -To endeavour to make the public aware of Home-Start and the work that it does

Finance -To endeavour to ensure that Home-Start has the funding it needs to implement its plans and that its resources are effectively and accountably managed

Physical resources -To endeavour to ensure Home-Start Down District has the availability of/access to the premises and other physical resources it needs and these are effectively managed

Staff and volunteers -To endeavour to ensure that Home-Start Down District has secured the services of the volunteers and staff it needs. Also that all volunteers and staff receive the appropriate support, supervision, feedback, training and recognition

Governance -To endeavour to ensure that the governance of Home-Start Down District by the Management Committee meets the requirements of the law and good practice.

The charity plans to continue to enhance the activities outlined above in the forthcoming years - subject always to the availability of satisfactory funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Home-Start Down District

Report of the Trustees for the Year Ended 31 March 2025

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. .

The organisation is a charitable company limited by guarantee, incorporated on 6 April 2005 and registered as a charity on 6 April 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Home-Start Down District an unincorporated association transferred its charitable purposes set out in its Constitution to Home-Start Down District a company limited by guarantee registered in Northern Ireland under number NI054548 on the 8th September 2005.

Recruitment and appointment of new trustees

The directors of the company are also charity Trustees for the purposes of charity law and under the requirements of the Memorandum and Articles of Association one third (or the number nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

A broad mix of business, professional and other skills are well represented on the Management Committee and all Trustees are chosen on the basis of their willingness to serve, ability, governance experience and support of the ethos, mission and philosophy of the organisation.

Organisational structure

The senior staff of the charity are:

Dorothy McMullan (Senior Organiser) Retired April 2024

Imelda Hynds (Ballynahinch Organiser)

Sharon Robson (Newcastle Organiser)

Induction and training of new trustees

New Trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. They meet key employees and other Trustees. The Trustees and management committee are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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 risks identified in the plan; and

the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI054548 (Northern Ireland)

Registered Charity number

XR87094

Home-Start Down District
Report of the Trustees
for the Year Ended 31 March 2025

Registered office

14-15 Innovation House
Down Business Park
46 Belfast Road
Downpatrick
Co. Down
BT30 9UP

Trustees

Mrs M Kearney Director
R P Smith Retired
Mrs F I Crory Retired
D Mcgregor Legal Advisor
Ms B Owens Retired teacher

Company Secretary

Ms B Owens

Auditors

M.B.Mc Grady & Co
Chartered Accountants
Statutory Auditors
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Home-Start Down District for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable 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;
- 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 charitable company will continue in business.

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

Home-Start Down District

**Report of the Trustees
for the Year Ended 31 March 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:


- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, M.B.Mc Grady & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 5 December 2025 and signed on its behalf by:



Mrs F I Crory - Trustee

**Report of the Independent Auditors to the Members of
Home-Start Down District**

Opinion

We have audited the financial statements of Home-Start Down District (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and 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 (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 United Kingdom Generally Accepted Accounting Practice; and
- 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Home-Start Down District**

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 trustees 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Home-Start Down District

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;

we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;

we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

performed analytical procedures to identify any unusual or unexpected relationships;

tested journal entries to identify unusual transactions;

assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes were indicative of potential bias; and

investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

agreeing financial statement disclosures to underlying supporting documentation;

reading the minutes of meetings of those charged with governance;

enquiring of management as to actual and potential litigation and claims; and

reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

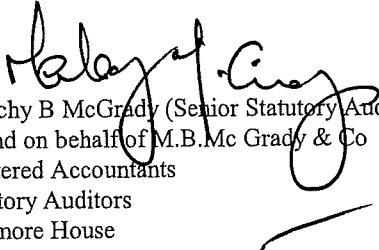
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Home-Start Down District**

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. 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Malachy B McGrady (Senior Statutory Auditor)
for and on behalf of M.B. Mc Grady & Co
Chartered Accountants
Statutory Auditors
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

5 December 2025

Home-Start Down District

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,878	-	22,878	22,324
Charitable activities					
Downpatrick		126,878	41,690	168,568	144,886
Ballynahinch		-	70,247	70,247	39,717
Newcastle		600	39,281	39,881	66,392
Other trading activities	2	-	-	-	12,209
Investment income	3	1,705	-	1,705	789
Total		152,061	151,218	303,279	286,317
EXPENDITURE ON					
Charitable activities					
Downpatrick		5,676	62,343	68,019	85,392
Ballynahinch		61,446	45,394	106,840	84,377
Newcastle		68,713	34,031	102,744	102,422
Total		135,835	141,768	277,603	272,191
NET INCOME		16,226	9,450	25,676	14,126
RECONCILIATION OF FUNDS					
Total funds brought forward		91,395	-	91,395	77,269
TOTAL FUNDS CARRIED FORWARD		107,621	9,450	117,071	91,395

The notes form part of these financial statements

Home-Start Down District

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	8	233	-	233	323
CURRENT ASSETS					
Debtors	9	29,672	-	29,672	44,453
Cash at bank		93,591	9,450	103,041	67,247
		<u>123,263</u>	<u>9,450</u>	<u>132,713</u>	<u>111,700</u>
CREDITORS					
Amounts falling due within one year	10	(15,875)	-	(15,875)	(20,628)
		<u>107,388</u>	<u>9,450</u>	<u>116,838</u>	<u>91,072</u>
NET CURRENT ASSETS					
		<u>107,621</u>	<u>9,450</u>	<u>117,071</u>	<u>91,395</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>107,621</u>	<u>9,450</u>	<u>117,071</u>	<u>91,395</u>
NET ASSETS					
		<u>107,621</u>	<u>9,450</u>	<u>117,071</u>	<u>91,395</u>
FUNDS					
Unrestricted funds	11			107,621	91,395
Restricted funds				9,450	-
TOTAL FUNDS					
				<u>117,071</u>	<u>91,395</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 December 2025 and were signed on its behalf by:



R.P. Smith - Trustee

The notes form part of these financial statements

Home-Start Down District

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Charity's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 20% on cost
Computer equipment	- 20% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

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 transaction. Exchange differences are taken into account in arriving at the operating result.

Home-Start Down District

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31/3/25	31/3/24
	£	£
Fundraising events	-	12,209

3. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Deposit account interest	1,705	789

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/25	31/3/24
	£	£
Auditors' remuneration	3,564	3,240
Depreciation - owned assets	90	112

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

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

	31/3/25	31/3/24
Organisers	3	3
Administration	1	1
Family Group staff	6	7

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

Home-Start Down District

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,324	-	22,324
Charitable activities			
Downpatrick	92,070	52,816	144,886
Ballynahinch	-	39,717	39,717
Newcastle	7,300	59,092	66,392
Other trading activities	12,209	-	12,209
Investment income	789	-	789
Total	<u>134,692</u>	<u>151,625</u>	<u>286,317</u>
EXPENDITURE ON			
Charitable activities			
Downpatrick	35,076	50,316	85,392
Ballynahinch	44,660	39,717	84,377
Newcastle	34,639	67,783	102,422
Total	<u>114,375</u>	<u>157,816</u>	<u>272,191</u>
NET INCOME/(EXPENDITURE)	20,317	(6,191)	14,126
RECONCILIATION OF FUNDS			
Total funds brought forward	71,078	6,191	77,269
TOTAL FUNDS CARRIED FORWARD	<u><u>91,395</u></u>	<u><u>-</u></u>	<u><u>91,395</u></u>

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>7,326</u>	<u>8,369</u>	<u>15,695</u>
DEPRECIATION			
At 1 April 2024	7,326	8,046	15,372
Charge for year	-	90	90
At 31 March 2025	<u>7,326</u>	<u>8,136</u>	<u>15,462</u>
NET BOOK VALUE			
At 31 March 2025	<u>-</u>	<u>233</u>	<u>233</u>
At 31 March 2024	<u>-</u>	<u>323</u>	<u>323</u>

Home-Start Down District

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	31/3/25	31/3/24	
	£	£	
Other debtors	28,069	44,453	
Prepayments and accrued income	1,603	-	
	<u>29,672</u>	<u>44,453</u>	
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	31/3/25	31/3/24	
	£	£	
Social security and other taxes	2,515	2,926	
Other creditors	4,457	-	
Accruals and deferred income	8,903	17,702	
	<u>15,875</u>	<u>20,628</u>	
11. MOVEMENT IN FUNDS			
	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	91,395	16,226	107,621
Restricted funds			
Community Fund National Lottery	-	4,200	4,200
Pears	-	5,250	5,250
	<u>-</u>	<u>9,450</u>	<u>9,450</u>
TOTAL FUNDS	<u>91,395</u>	<u>25,676</u>	<u>117,071</u>

Home-Start Down District

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	152,061	(135,835)	16,226
Restricted funds			
Henry Smith Charity	17,150	(17,150)	-
Garfield Weston	15,000	(15,000)	-
CLEAR Project	4,705	(4,705)	-
County Down Rural Community Network	2,400	(2,400)	-
The Pathway Fund	25,000	(25,000)	-
Cash for Kids	8,394	(8,394)	-
Department of Communities	23,023	(23,023)	-
Community Fund National Lottery	41,838	(37,638)	4,200
Pears	9,000	(3,750)	5,250
Newry Mourne District Council	3,708	(3,708)	-
Radius	1,000	(1,000)	-
	<u>151,218</u>	<u>(141,768)</u>	<u>9,450</u>
TOTAL FUNDS	<u><u>303,279</u></u>	<u><u>(277,603)</u></u>	<u><u>25,676</u></u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	71,078	20,317	91,395
Restricted funds			
Community Foundation	6,191	(6,191)	-
	<u>77,269</u>	<u>14,126</u>	<u>91,395</u>
TOTAL FUNDS	<u><u>77,269</u></u>	<u><u>14,126</u></u>	<u><u>91,395</u></u>

Home-Start Down District

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,692	(114,375)	20,317
Restricted funds			
Henry Smith Charity	34,000	(34,000)	-
Community Foundation	9,000	(15,191)	(6,191)
Newry Mourne & Down District Council	4,866	(4,866)	-
CLEAR Project	5,000	(5,000)	-
County Down Rural Community Network	7,265	(7,265)	-
The Pathway Fund	25,000	(25,000)	-
Cash for Kids	11,450	(11,450)	-
Department of Communities	8,111	(8,111)	-
Community Fund National Lottery	44,433	(44,433)	-
Clanmil	2,500	(2,500)	-
	<u>151,625</u>	<u>(157,816)</u>	<u>(6,191)</u>
TOTAL FUNDS	<u>286,317</u>	<u>(272,191)</u>	<u>14,126</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	71,078	36,543	107,621
Restricted funds			
Community Foundation	6,191	(6,191)	-
Community Fund National Lottery	-	4,200	4,200
Pears	-	5,250	5,250
	<u>6,191</u>	<u>3,259</u>	<u>9,450</u>
TOTAL FUNDS	<u>77,269</u>	<u>39,802</u>	<u>117,071</u>

Home-Start Down District

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	286,753	(250,210)	36,543
Restricted funds			
Henry Smith Charity	51,150	(51,150)	-
Community Foundation	9,000	(15,191)	(6,191)
Garfield Weston	15,000	(15,000)	-
Newry Mourne & Down District Council	4,866	(4,866)	-
CLEAR Project	9,705	(9,705)	-
County Down Rural Community Network	9,665	(9,665)	-
The Pathway Fund	50,000	(50,000)	-
Cash for Kids	19,844	(19,844)	-
Department of Communities	31,134	(31,134)	-
Community Fund National Lottery	86,271	(82,071)	4,200
Pears	9,000	(3,750)	5,250
Newry Mourne District Council	3,708	(3,708)	-
Clanmil	2,500	(2,500)	-
Radius	1,000	(1,000)	-
	302,843	(299,584)	3,259
TOTAL FUNDS	589,596	(549,794)	39,802

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

13. ULTIMATE CONTROLLING PARTY

The governance of the charity is carried out collectively by the voluntary directors/trustees and as such does not have an ultimate controlling party.

Home-Start Down District

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. COMPANY LIMITED BY GUARANTEE

The charity is a company limited by guarantee without a share capital. The liability of the members is limited to an amount not exceeding £1.

HOME START DOWN DISTRICT

Northern Ireland - Charity number 107061

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2024
for
HOME-START DOWN DISTRICT**

M.B.Mc Grady & Co
Chartered Accountants
Statutory Auditors
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

HOME-START DOWN DISTRICT

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2024**

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Balance Sheet	11

HOME-START DOWN DISTRICT

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The objects of the charity are:

to safeguard, protect and preserve the good health both mental and physical of children and parents of children;
to prevent cruelty to or maltreatment of children;
to relieve sickness, poverty and need amongst children and parents of children;
to promote the education of the public in better standards of childcare.

within the area of the Down District and its environs.

Significant activities

This has been another record breaking year in Home Start Down District. Over 300 families were supported by Home-Start. In 1990 the figure was 147 families supported and this gives a clear indication of the growth over this period, even despite the funding crisis and the austerity climate in which we now live.

Home-Start activities fit very well with the agenda of the Government, focusing on preventative work with families. Our comprehensive monitoring and evaluation system allows us to demonstrate the many benefits of Home-Start support. The figures and other data collected in this way have been given to the Government, allowing them to see the type of support we give to families across Down District, as well as the needs identified.

Although it is over 40 years since the very first Home-Start opened its doors, it is clear that it is every bit as relevant today as it was then. A detailed review of our achievements and performance can be found within our Annual Report.

Public benefit

The trustees are confident that the charitable aims of Home-start Down District satisfy the principles of public benefit as defined in the Charities Act. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning its future activities.

How the charity activities deliver public benefit

The charitable activities focus on meeting the needs of children and parents of children, and are undertaken to further the charitable purposes for the public benefit.

Social isolation, parental low self-esteem, families coping with mental health problems and children's behavioural problems are issues identified in families of all ages, regions, countries and societies. Equal access to services is an important issue. Home-start Down District has an equal opportunity policy and diversity statement, which ensures that it has a culture, which is reinforced via a robust training program, which ensures equality of access to its services by gender, disability and sexual orientation. The trustees believe equal access to its services is vital to its success, and that successful outcomes must be shared by all communities that use its services.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity are currently by way of grant and contract income as set out in notes 2 to 6 in the accounts. As a result of increasing constraints on central governments and local authority expenditure, the charity has to seek funding from a much broader group of agencies.

HOME-START DOWN DISTRICT

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Investment policy and objectives

A clear objective is to put operating surpluses into reserves each year, however this has proved impossible in the past few years for the reason expressed above. Having considered the options available, the Trustees have decided that any reserves should be invested in secure bank deposits. The Trustees consider the overall return on deposit accounts to be disappointing, but are not willing to place valuable resources in riskier investments.

Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 9 months of the expenditure.

It is hoped that budgeted expenditure will not exceed that of 2022/23, which was approximately £272,000. As at 31 March 2024 the unrestricted reserves of the Charity increased to £91,395 (2023: £71,078). This is below the policy target of 6-9 months.

The Management Committee has been conscious of the major reductions in financial support from Government sources for some years now and has been keeping it under constant review. The Charity has been actively engaged with other sources of funding, with some success - so that the Committee has reasonable grounds for optimism that funds will be secured in sufficient amount to enable the work to continue next year.

To reiterate the matter is of paramount concern to the Committee and is kept under constant review. The Committee also wishes to emphasise again that the Charity provides its services to its client group on a notably cost effective basis and will continue to do so.

FUTURE PLANS

Service Development - To continue to provide services that meets the needs of families in Down District

Campaigning - To influence public policy to respond to the needs and aspirations of families

Public profile - To make the public aware of Home-Start and the work that it does

Finance - To ensure that Home-Start has the income it needs and resources are effectively and accountably managed

Physical resources - To ensure Home-Start Down District has the premises and other physical resources it needs and these are effectively managed

Staff and volunteers - To ensure that Home-Start Down District has the volunteers and staff it needs and these volunteers and staff receive the appropriate support, supervision, feedback, training and recognition

Governance - To ensure that the governance of Home-Start Down District by the management committee meets the requirements of the law and good practice.

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

HOME-START DOWN DISTRICT

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. .

The organisation is a charitable company limited by guarantee, incorporated on 6 April 2005 and registered as a charity on 6 April 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Home-Start Down District an unincorporated association transferred its charitable purposes set out in its Constitution to Home-Start Down District a company limited by guarantee registered in Northern Ireland under number NI054548 on the 8th September 2005.

Recruitment and appointment of new trustees

The directors of the company are also charity Trustees for the purposes of charity law and under the requirements of the Memorandum and Articles of Association one third (or the number nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

A broad mix of business, professional and other skills are well represented on the Management Committee and all Trustees are chosen on the basis of their willingness to serve, ability, governance experience and support of the ethos, mission and philosophy of the organisation.

Organisational structure

The senior staff of the charity are:

Dorothy McMullan (Senior Organiser)
Imelda Hynds (Ballynahinch Organiser)
Sharon Robson (Newcastle Organiser)

Induction and training of new trustees

New Trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. They meet key employees and other Trustees. The Trustees and management committee are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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 risks identified in the plan; and
the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI054548 (Northern Ireland)

Registered Charity number

XR87094

HOME-START DOWN DISTRICT

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

Registered office

14-15 Innovation House
Down Business Park
46 Belfast Road
Downpatrick
Co. Down
BT30 9UP

Trustees

Mrs M Kearney Director
R P Smith Retired
Mrs F I Crory Retired
D Mcgregor Legal Advisor
Ms B Owens Retired teacher
M Walls Charity Manager (resigned 18/5/2023)

Company Secretary

Ms B Owens

Auditors

M.B.Mc Grady & Co
Chartered Accountants
Statutory Auditors
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Home-Start Down District for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable 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 Charity SORP;
- 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 charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

HOME-START DOWN DISTRICT

**Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2024**

AUDITORS

The auditors, M.B.Mc Grady & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 15 November 2024 and signed on its behalf by:



Mrs F I Crory - Trustee

Report of the Independent Auditors to the Members of Home-Start Down District

Opinion

We have audited the financial statements of Home-Start Down District (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and 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 (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 United Kingdom Generally Accepted Accounting Practice; and
- 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Home-Start Down District**

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 trustees 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Home-Start Down District

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;

we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;

we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

performed analytical procedures to identify any unusual or unexpected relationships;

tested journal entries to identify unusual transactions;

assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes were indicative of potential bias; and

investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

agreeing financial statement disclosures to underlying supporting documentation;

reading the minutes of meetings of those charged with governance;

enquiring of management as to actual and potential litigation and claims; and

reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

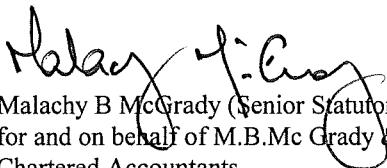
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Home-Start Down District**

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. 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Malachy B McGrady (Senior Statutory Auditor)
for and on behalf of M.B.Mc Grady & Co
Chartered Accountants
Statutory Auditors
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

15 November 2024

HOME-START DOWN DISTRICT

Statement of Financial Activities FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,324	-	22,324	14,066
Charitable activities					
Downpatrick		92,070	52,816	144,886	140,141
Ballynahinch		-	39,717	39,717	19,130
Newcastle		7,300	59,092	66,392	22,500
Other trading activities	2	12,209	-	12,209	2,810
Investment income	3	789	-	789	127
Total		134,692	151,625	286,317	198,774
EXPENDITURE ON					
Charitable activities					
Downpatrick		35,076	50,316	85,392	82,149
Ballynahinch		44,660	39,717	84,377	91,912
Newcastle		34,639	67,783	102,422	85,579
Total		114,375	157,816	272,191	259,640
NET INCOME/(EXPENDITURE)		20,317	(6,191)	14,126	(60,866)
RECONCILIATION OF FUNDS					
Total funds brought forward		71,078	6,191	77,269	138,135
TOTAL FUNDS CARRIED FORWARD		91,395	-	91,395	77,269

The notes form part of these financial statements

HOME-START DOWN DISTRICT

Balance Sheet
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
FIXED ASSETS					
Tangible assets	8	323	-	323	435
CURRENT ASSETS					
Debtors	9	44,453	-	44,453	35,051
Cash at bank		67,247	-	67,247	76,992
		<u>111,700</u>	-	<u>111,700</u>	<u>112,043</u>
CREDITORS					
Amounts falling due within one year	10	(20,628)	-	(20,628)	(35,209)
NET CURRENT ASSETS					
		<u>91,072</u>	-	<u>91,072</u>	<u>76,834</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>91,395</u>	-	<u>91,395</u>	<u>77,269</u>
NET ASSETS					
		<u>91,395</u>	-	<u>91,395</u>	<u>77,269</u>
FUNDS					
Unrestricted funds	12			91,395	71,078
Restricted funds				-	6,191
TOTAL FUNDS					
				<u>91,395</u>	<u>77,269</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 November 2024 and were signed on its behalf by:



R P Smith - Trustee

The notes form part of these financial statements

HOME-START DOWN DISTRICT

Notes to the Financial Statements FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Charity's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 20% on cost
Computer equipment	- 20% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

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 transaction. Exchange differences are taken into account in arriving at the operating result.

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31/3/24	31/3/23
	£	£
Fundraising events	12,209	2,810

3. INVESTMENT INCOME

	31/3/24	31/3/23
	£	£
Deposit account interest	789	127

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/24	31/3/23
	£	£
Auditors' remuneration	3,240	3,000
Depreciation - owned assets	112	141

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. STAFF COSTS

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

	31/3/24	31/3/23
Organisers	3	3
Administration	1	1
Family Group staff	7	5
	<u>11</u>	<u>9</u>

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

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,066	-	14,066
Charitable activities			
Downpatrick	96,591	43,550	140,141
Ballynahinch	-	19,130	19,130
Newcastle	-	22,500	22,500
Other trading activities	2,810	-	2,810
Investment income	127	-	127
Total	<u>113,594</u>	<u>85,180</u>	<u>198,774</u>
EXPENDITURE ON			
Charitable activities			
Downpatrick	31,999	50,150	82,149
Ballynahinch	72,782	19,130	91,912
Newcastle	48,079	37,500	85,579
Total	<u>152,860</u>	<u>106,780</u>	<u>259,640</u>
NET INCOME/(EXPENDITURE)	(39,266)	(21,600)	(60,866)
RECONCILIATION OF FUNDS			
Total funds brought forward	110,344	27,791	138,135
TOTAL FUNDS CARRIED FORWARD	<u><u>71,078</u></u>	<u><u>6,191</u></u>	<u><u>77,269</u></u>

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>7,326</u>	<u>8,369</u>	<u>15,695</u>
DEPRECIATION			
At 1 April 2023	7,326	7,934	15,260
Charge for year	-	112	112
At 31 March 2024	<u>7,326</u>	<u>8,046</u>	<u>15,372</u>
NET BOOK VALUE			
At 31 March 2024	<u>-</u>	<u>323</u>	<u>323</u>
At 31 March 2023	<u>-</u>	<u>435</u>	<u>435</u>

HOME-START DOWN DISTRICT

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/3/24	31/3/23
		£	£
Other debtors		<u>44,453</u>	<u>35,051</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/3/24	31/3/23
		£	£
Other loans (see note 11)		-	1,750
Social security and other taxes		2,926	2,797
Accruals and deferred income		<u>17,702</u>	<u>30,662</u>
		<u>20,628</u>	<u>35,209</u>
11. LOANS			
An analysis of the maturity of loans is given below:			
		31/3/24	31/3/23
		£	£
Amounts falling due within one year on demand:			
Other loans		<u>-</u>	<u>1,750</u>
12. MOVEMENT IN FUNDS			
		Net	At
	At 1/4/23	movement	31/3/24
	£	in funds	£
Unrestricted funds		£	
General fund	71,078	20,317	91,395
Restricted funds			
Community Foundation	6,191	(6,191)	-
	<u>77,269</u>	<u>14,126</u>	<u>91,395</u>

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2024

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,692	(114,375)	20,317
Restricted funds			
Henry Smith Charity	34,000	(34,000)	-
Community Foundation	9,000	(15,191)	(6,191)
Newry Mourne & Down District Council CLEAR Project	4,866	(4,866)	-
	5,000	(5,000)	-
County Down Rural Community Network	7,265	(7,265)	-
The Pathway Fund	25,000	(25,000)	-
Cash for Kids	11,450	(11,450)	-
Department of Communities	8,111	(8,111)	-
Community Fund National Lottery	44,433	(44,433)	-
Clanmil	2,500	(2,500)	-
	<u>151,625</u>	<u>(157,816)</u>	<u>(6,191)</u>
TOTAL FUNDS	<u>286,317</u>	<u>(272,191)</u>	<u>14,126</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	110,344	(39,266)	71,078
Restricted funds			
Henry Smith Charity	6,600	(6,600)	-
Community Foundation	21,191	(15,000)	6,191
	<u>27,791</u>	<u>(21,600)</u>	<u>6,191</u>
TOTAL FUNDS	<u>138,135</u>	<u>(60,866)</u>	<u>77,269</u>

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2024

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,594	(136,860)	(39,266)
Garfield Weston	15,000	(15,000)	-
Home Start UK	1,000	(1,000)	-
	<u>113,594</u>	<u>(152,860)</u>	<u>(39,266)</u>
Restricted funds			
Henry Smith Charity	33,350	(39,950)	(6,600)
Big Lottery Awards	10,000	(10,000)	-
Community Foundation	-	(15,000)	(15,000)
CLEAR Project	6,630	(6,630)	-
The Pathway Fund	25,000	(25,000)	-
Cash for Kids	10,200	(10,200)	-
	<u>85,180</u>	<u>(106,780)</u>	<u>(21,600)</u>
TOTAL FUNDS	<u>198,774</u>	<u>(259,640)</u>	<u>(60,866)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	110,344	(18,949)	91,395
Restricted funds			
Henry Smith Charity	6,600	(6,600)	-
Community Foundation	21,191	(21,191)	-
	<u>27,791</u>	<u>(27,791)</u>	<u>-</u>
TOTAL FUNDS	<u>138,135</u>	<u>(46,740)</u>	<u>91,395</u>

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,286	(251,235)	(18,949)
Garfield Weston	15,000	(15,000)	-
Home Start UK	1,000	(1,000)	-
	<u>248,286</u>	<u>(267,235)</u>	<u>(18,949)</u>
Restricted funds			
Henry Smith Charity	67,350	(73,950)	(6,600)
Big Lottery Awards	10,000	(10,000)	-
Community Foundation	9,000	(30,191)	(21,191)
Newry Mourne & Down District Council	4,866	(4,866)	-
CLEAR Project	11,630	(11,630)	-
County Down Rural Community Network	7,265	(7,265)	-
The Pathway Fund	50,000	(50,000)	-
Cash for Kids	21,650	(21,650)	-
Department of Communities	8,111	(8,111)	-
Community Fund National Lottery	44,433	(44,433)	-
Clanmil	2,500	(2,500)	-
	<u>236,805</u>	<u>(264,596)</u>	<u>(27,791)</u>
TOTAL FUNDS	<u>485,091</u>	<u>(531,831)</u>	<u>(46,740)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

14. ULTIMATE CONTROLLING PARTY

The governance of the charity is carried out collectively by the voluntary directors/trustees and as such does not have an ultimate controlling party.

15. COMPANY LIMITED BY GUARANTEE

The charity is a company limited by guarantee without a share capital. The liability of the members is limited to an amount not exceeding £1.

HOME START DOWN DISTRICT

Northern Ireland - Charity number 107061

Annual report

HOME-START DOWN DISTRICT

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The objects of the charity are:

to safeguard, protect and preserve the good health both mental and physical of children and parents of children;
to prevent cruelty to or maltreatment of children;
to relieve sickness, poverty and need amongst children and parents of children;
to promote the education of the public in better standards of childcare.

within the area of the Down District and its environs.

Significant activities

This has been another record breaking year in Home Start Down District. Over 300 families were supported by Home-Start. In 1990 the figure was 147 families supported and this gives a clear indication of the growth over this period, even despite the funding crisis and the austerity climate in which we now live.

Home-Start activities fit very well with the agenda of the Government, focusing on preventative work with families. Our comprehensive monitoring and evaluation system allows us to demonstrate the many benefits of Home-Start support. The figures and other data collected in this way have been given to the Government, allowing them to see the type of support we give to families across Down District, as well as the needs identified.

Although it is over 40 years since the very first Home-Start opened its doors, it is clear that it is every bit as relevant today as it was then. A detailed review of our achievements and performance can be found within our Annual Report.

Public benefit

The trustees are confident that the charitable aims of Home-start Down District satisfy the principles of public benefit as defined in the Charities Act. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning its future activities.

How the charity activities deliver public benefit

The charitable activities focus on meeting the needs of children and parents of children, and are undertaken to further the charitable purposes for the public benefit.

Social isolation, parental low self-esteem, families coping with mental health problems and children's behavioural problems are issues identified in families of all ages, regions, countries and societies. Equal access to services is an important issue. Home-start Down District has an equal opportunity policy and diversity statement, which ensures that it has a culture, which is reinforced via a robust training program, which ensures equality of access to its services by gender, disability and sexual orientation. The trustees believe equal access to its services is vital to its success, and that successful outcomes must be shared by all communities that use its services.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity are currently by way of grant and contract income as set out in notes 2 to 6 in the accounts. As a result of increasing constraints on central governments and local authority expenditure, the charity has to seek funding from a much broader group of agencies.

HOME-START DOWN DISTRICT

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Investment policy and objectives

A clear objective is to put operating surpluses into reserves each year, however this has proved impossible in the past few years for the reason expressed above. Having considered the options available, the Trustees have decided that any reserves should be invested in secure bank deposits. The Trustees consider the overall return on deposit accounts to be disappointing, but are not willing to place valuable resources in riskier investments.

Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 9 months of the expenditure.

It is hoped that budgeted expenditure will not exceed that of 2022/23, which was approximately £272,000. As at 31 March 2024 the unrestricted reserves of the Charity increased to £91,395 (2023: £71,078). This is below the policy target of 6-9 months.

The Management Committee has been conscious of the major reductions in financial support from Government sources for some years now and has been keeping it under constant review. The Charity has been actively engaged with other sources of funding, with some success - so that the Committee has reasonable grounds for optimism that funds will be secured in sufficient amount to enable the work to continue next year.

To reiterate the matter is of paramount concern to the Committee and is kept under constant review. The Committee also wishes to emphasise again that the Charity provides its services to its client group on a notably cost effective basis and will continue to do so.

FUTURE PLANS

Service Development - To continue to provide services that meets the needs of families in Down District

Campaigning - To influence public policy to respond to the needs and aspirations of families

Public profile - To make the public aware of Home-Start and the work that it does

Finance - To ensure that Home-Start has the income it needs and resources are effectively and accountably managed

Physical resources - To ensure Home-Start Down District has the premises and other physical resources it needs and these are effectively managed

Staff and volunteers - To ensure that Home-Start Down District has the volunteers and staff it needs and these volunteers and staff receive the appropriate support, supervision, feedback, training and recognition

Governance - To ensure that the governance of Home-Start Down District by the management committee meets the requirements of the law and good practice.

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

HOME-START DOWN DISTRICT

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. .

The organisation is a charitable company limited by guarantee, incorporated on 6 April 2005 and registered as a charity on 6 April 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Home-Start Down District an unincorporated association transferred its charitable purposes set out in its Constitution to Home-Start Down District a company limited by guarantee registered in Northern Ireland under number NI054548 on the 8th September 2005.

Recruitment and appointment of new trustees

The directors of the company are also charity Trustees for the purposes of charity law and under the requirements of the Memorandum and Articles of Association one third (or the number nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

A broad mix of business, professional and other skills are well represented on the Management Committee and all Trustees are chosen on the basis of their willingness to serve, ability, governance experience and support of the ethos, mission and philosophy of the organisation.

Organisational structure

The senior staff of the charity are:

Dorothy McMullan (Senior Organiser)
Imelda Hynds (Ballynahinch Organiser)
Sharon Robson (Newcastle Organiser)

Induction and training of new trustees

New Trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. They meet key employees and other Trustees. The Trustees and management committee are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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 risks identified in the plan; and
the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
NI054548 (Northern Ireland)

Registered Charity number
XR87094

HOME-START DOWN DISTRICT

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

Registered office

14-15 Innovation House
Down Business Park
46 Belfast Road
Downpatrick
Co. Down
BT30 9UP

Trustees

Mrs M Kearney Director
R P Smith Retired
Mrs F I Crory Retired
D Mcgregor Legal Advisor
Ms B Owens Retired teacher
M Walls Charity Manager (resigned 18/5/2023)

Company Secretary

Ms B Owens

Auditors

M.B.Mc Grady & Co
Chartered Accountants
Statutory Auditors
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Home-Start Down District for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable 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 Charity SORP;
- 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 charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
 - the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.
-

HOME-START DOWN DISTRICT

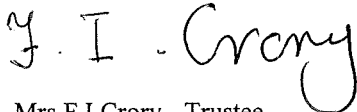
**Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2024**

AUDITORS

The auditors, M.B.Mc Grady & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 15 November 2024 and signed on its behalf by:



Mrs F I Crory - Trustee

HOME START DOWN DISTRICT

Northern Ireland - Charity number 107061

Annual return

Report of the Independent Auditors to the Members of Home-Start Down District

Opinion

We have audited the financial statements of Home-Start Down District (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and 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 (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 United Kingdom Generally Accepted Accounting Practice; and
- 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Home-Start Down District**

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 trustees 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Home-Start Down District

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;

we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;

we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

performed analytical procedures to identify any unusual or unexpected relationships;

tested journal entries to identify unusual transactions;

assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes were indicative of potential bias; and

investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

agreeing financial statement disclosures to underlying supporting documentation;

reading the minutes of meetings of those charged with governance;

enquiring of management as to actual and potential litigation and claims; and

reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

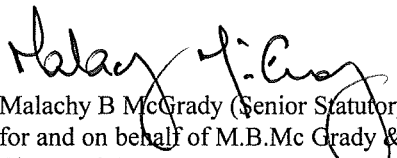
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Home-Start Down District**

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. 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Malachy B McGrady (Senior Statutory Auditor)
for and on behalf of M.B.Mc Grady & Co
Chartered Accountants
Statutory Auditors
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

15 November 2024

HOME START DOWN DISTRICT

Northern Ireland - Charity number 107061

Accounts

REGISTERED COMPANY NUMBER: NI054548 (Northern Ireland)

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2023
for
HOME-START DOWN DISTRICT**

M.B.Mc Grady & Co
Chartered Accountants
Statutory Auditors
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

HOME-START DOWN DISTRICT

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2023**

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HOME-START DOWN DISTRICT

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The objects of the charity are:

to safeguard, protect and preserve the good health both mental and physical of children and parents of children;
to prevent cruelty to or maltreatment of children;
to relieve sickness, poverty and need amongst children and parents of children;
to promote the education of the public in better standards of childcare.

within the area of the Down District and its environs.

Significant activities

This has been another record breaking year in Home Start Down District. Over 300 families were supported by Home-Start. In 1990 the figure was 147 families supported and this gives a clear indication of the growth over this period, even despite the funding crisis and the austerity climate in which we now live.

Home-Start activities fit very well with the agenda of the Government, focusing on preventative work with families. Our comprehensive monitoring and evaluation system allows us to demonstrate the many benefits of Home-Start support. The figures and other data collected in this way have been given to the Government, allowing them to see the type of support we give to families across Down District, as well as the needs identified.

Although it is over 40 years since the very first Home-Start opened its doors, it is clear that it is every bit as relevant today as it was then. A detailed review of our achievements and performance can be found within our Annual Report.

Public benefit

The trustees are confident that the charitable aims of Home-start Down District satisfy the principles of public benefit as defined in the Charities Act. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning its future activities.

How the charity activities deliver public benefit

The charitable activities focus on meeting the needs of children and parents of children, and are undertaken to further the charitable purposes for the public benefit.

Social isolation, parental low self-esteem, families coping with mental health problems and children's behavioural problems are issues identified in families of all ages, regions, countries and societies. Equal access to services is an important issue. Home-start Down District has an equal opportunity policy and diversity statement, which ensures that it has a culture, which is reinforced via a robust training program, which ensures equality of access to its services by gender, disability and sexual orientation. The trustees believe equal access to its services is vital to its success, and that successful outcomes must be shared by all communities that use its services.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity are currently by way of grant and contract income as set out in notes 2 to 6 in the accounts. As a result of increasing constraints on central governments and local authority expenditure, the charity has to seek funding from a much broader group of agencies.

HOME-START DOWN DISTRICT

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Investment policy and objectives

A clear objective is to put operating surpluses into reserves each year, however this has proved impossible in the past few years for the reason expressed above. Having considered the options available, the Trustees have decided that any reserves should be invested in secure bank deposits. The Trustees consider the overall return on deposit accounts to be disappointing, but are not willing to place valuable resources in riskier investments.

Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 9 months of the expenditure.

It is hoped that budgeted expenditure will not exceed that of 2022/23, which was approximately £260,000. As at 31 March 2023 the unrestricted reserves of the Charity decreased to £71,078 (2022: £110,344). This is below the policy target of 6-9 months.

The Management Committee has been conscious of the major reductions in financial support from Government sources for some years now and has been keeping it under constant review. The Charity has been actively engaged with other sources of funding, with some success - so that the Committee has reasonable grounds for optimism that funds will be secured in sufficient amount to enable the work to continue next year.

To reiterate the matter is of paramount concern to the Committee and is kept under constant review. The Committee also wishes to emphasise again that the Charity provides its services to its client group on a notably cost effective basis and will continue to do so.

FUTURE PLANS

Service Development - To continue to provide services that meets the needs of families in Down District

Campaigning - To influence public policy to respond to the needs and aspirations of families

Public profile -To make the public aware of Home-Start and the work that it does

Finance -To ensure that Home-Start has the income it needs and resources are effectively and accountably managed

Physical resources -To ensure Home-Start Down District has the premises and other physical resources it needs and these are effectively managed

Staff and volunteers -To ensure that Home-Start Down District has the volunteers and staff it needs and these volunteers and staff receive the appropriate support, supervision, feedback, training and recognition

Governance -To ensure that the governance of Home-Start Down District by the management committee meets the requirements of the law and good practice.

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

HOME-START DOWN DISTRICT

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

The organisation is a charitable company limited by guarantee, incorporated on 6 April 2005 and registered as a charity on 6 April 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Home-Start Down District an unincorporated association transferred its charitable purposes set out in its Constitution to Home-Start Down District a company limited by guarantee registered in Northern Ireland under number NI054548 on the 8th September 2005.

Recruitment and appointment of new trustees

The directors of the company are also charity Trustees for the purposes of charity law and under the requirements of the Memorandum and Articles of Association one third (or the number nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

A broad mix of business, professional and other skills are well represented on the Management Committee and all Trustees are chosen on the basis of their willingness to serve, ability, governance experience and support of the ethos, mission and philosophy of the organisation.

Organisational structure

The senior staff of the charity are:

Dorothy McMullan (Senior Organiser)
Imelda Hynds (Ballynahinch Organiser)
Sharon Robson (Newcastle Organiser)

Induction and training of new trustees

New Trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. They meet key employees and other Trustees. The Trustees and management committee are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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 risks identified in the plan; and
the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
NI054548 (Northern Ireland)

Registered Charity number
XR87094

Registered office
Offices 14-15, Innovation House
Down Business Park 46 Belfast Road,
Downpatrick
Co. Down
BT30 9UP

HOME-START DOWN DISTRICT

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Mrs M Kearney Director
R P Smith Retired
Mrs F I Crory Retired
D Mcgregor Legal Advisor
Ms B Owens Retired teacher
M Walls Charity Manager (resigned 18/5/2023)

Company Secretary

Ms B Owens

Auditors

M.B.Mc Grady & Co
Chartered Accountants
Statutory Auditors
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Home-Start Down District for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable 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 Charity SORP;
- 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 charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, M.B.Mc Grady & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

HOME-START DOWN DISTRICT

**Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2023**

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

Approved by order of the board of trustees on 16 November 2023 and signed on its behalf by:



Mrs F I Crory - Trustee

Report of the Independent Auditors to the Members of Home-Start Down District

Opinion

We have audited the financial statements of Home-Start Down District (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and 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 (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 United Kingdom Generally Accepted Accounting Practice; and
- 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Home-Start Down District**

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 trustees 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Home-Start Down District

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;

we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;

we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

performed analytical procedures to identify any unusual or unexpected relationships;

tested journal entries to identify unusual transactions;

assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes were indicative of potential bias; and

investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

agreeing financial statement disclosures to underlying supporting documentation;

reading the minutes of meetings of those charged with governance;

enquiring of management as to actual and potential litigation and claims; and

reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

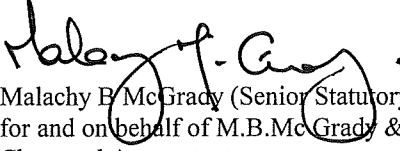
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Home-Start Down District**

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. 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Malachy B McGrady (Senior Statutory Auditor)
for and on behalf of M.B.McGrady & Co
Chartered Accountants
Statutory Auditors
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

16 November 2023

HOME-START DOWN DISTRICT

**Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		14,066	-	14,066	16,146
Charitable activities					
Downpatrick		96,591	43,550	140,141	120,269
Ballynahinch		-	19,130	19,130	24,730
Newcastle		-	22,500	22,500	47,549
Other trading activities	2	2,810	-	2,810	2,459
Investment income	3	127	-	127	1
Other income		-	-	-	12,022
Total		113,594	85,180	198,774	223,176
EXPENDITURE ON					
Charitable activities					
Downpatrick		31,999	50,150	82,149	63,180
Ballynahinch		72,782	19,130	91,912	73,211
Newcastle		48,079	37,500	85,579	69,320
Total		152,860	106,780	259,640	205,711
NET INCOME/(EXPENDITURE)		(39,266)	(21,600)	(60,866)	17,465
RECONCILIATION OF FUNDS					
Total funds brought forward		110,344	27,791	138,135	120,670
TOTAL FUNDS CARRIED FORWARD		71,078	6,191	77,269	138,135

The notes form part of these financial statements


HOME-START DOWN DISTRICT

Balance Sheet
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
FIXED ASSETS					
Tangible assets	8	435	-	435	576
CURRENT ASSETS					
Debtors	9	35,051	-	35,051	38,633
Cash at bank		70,801	6,191	76,992	113,872
		<u>105,852</u>	<u>6,191</u>	<u>112,043</u>	<u>152,505</u>
CREDITORS					
Amounts falling due within one year	10	(35,209)	-	(35,209)	(13,196)
		<u>70,643</u>	<u>6,191</u>	<u>76,834</u>	<u>139,309</u>
NET CURRENT ASSETS					
		<u>70,643</u>	<u>6,191</u>	<u>76,834</u>	<u>139,309</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>71,078</u>	<u>6,191</u>	<u>77,269</u>	<u>139,885</u>
CREDITORS					
Amounts falling due after more than one year	11	-	-	-	(1,750)
		<u>71,078</u>	<u>6,191</u>	<u>77,269</u>	<u>138,135</u>
NET ASSETS					
		<u>71,078</u>	<u>6,191</u>	<u>77,269</u>	<u>138,135</u>
FUNDS					
Unrestricted funds	13			71,078	110,344
Restricted funds				6,191	27,791
				<u>77,269</u>	<u>138,135</u>
TOTAL FUNDS					
				<u>77,269</u>	<u>138,135</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 November 2023 and were signed on its behalf by:



R P Smith - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Charity's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 20% on cost
Computer equipment	- 20% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

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 transaction. Exchange differences are taken into account in arriving at the operating result.

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Fundraising events	<u>2,810</u>	<u>2,459</u>

3. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	<u>127</u>	<u>1</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Auditors' remuneration	3,000	2,640
Depreciation - owned assets	<u>141</u>	<u>144</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

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

	31/3/23	31/3/22
Organisers	3	3
Administration	1	1
Family Group staff	5	4
	<u>9</u>	<u>8</u>

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

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,146	-	16,146
Charitable activities			
Downpatrick	81,536	38,733	120,269
Ballynahinch	-	24,730	24,730
Newcastle	-	47,549	47,549
Other trading activities	2,459	-	2,459
Investment income	1	-	1
Other income	12,022	-	12,022
Total	<u>112,164</u>	<u>111,012</u>	<u>223,176</u>
EXPENDITURE ON			
Charitable activities			
Downpatrick	37,231	25,949	63,180
Ballynahinch	48,481	24,730	73,211
Newcastle	36,778	32,542	69,320
Total	<u>122,490</u>	<u>83,221</u>	<u>205,711</u>
NET INCOME/(EXPENDITURE)	(10,326)	27,791	17,465
RECONCILIATION OF FUNDS			
Total funds brought forward	120,670	-	120,670
TOTAL FUNDS CARRIED FORWARD	<u>110,344</u>	<u>27,791</u>	<u>138,135</u>

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>7,326</u>	<u>8,369</u>	<u>15,695</u>
DEPRECIATION			
At 1 April 2022	<u>7,326</u>	<u>7,793</u>	<u>15,119</u>
Charge for year	-	141	141
At 31 March 2023	<u>7,326</u>	<u>7,934</u>	<u>15,260</u>
NET BOOK VALUE			
At 31 March 2023	<u>-</u>	<u>435</u>	<u>435</u>
At 31 March 2022	<u>-</u>	<u>576</u>	<u>576</u>

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Other debtors	35,051	38,633

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Other loans (see note 12)	1,750	3,000
Social security and other taxes	2,797	2,370
Accruals and deferred income	30,662	7,826
	35,209	13,196

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/23	31/3/22
	£	£
Other loans (see note 12)	-	1,750

12. LOANS

An analysis of the maturity of loans is given below:

	31/3/23	31/3/22
	£	£
Amounts falling due within one year on demand:		
Other loans	1,750	3,000
Amounts falling between one and two years:		
Other loans - 1-2 years	-	1,750

13. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	110,344	(39,266)	71,078
Restricted funds			
Henry Smith Charity	6,600	(6,600)	-
Community Foundation	21,191	(15,000)	6,191
	27,791	(21,600)	6,191
TOTAL FUNDS	138,135	(60,866)	77,269

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,594	(136,860)	(39,266)
Garfield Weston	15,000	(15,000)	-
Home Start UK	1,000	(1,000)	-
	<u>113,594</u>	<u>(152,860)</u>	<u>(39,266)</u>
Restricted funds			
Henry Smith Charity	33,350	(39,950)	(6,600)
Big Lottery Awards	10,000	(10,000)	-
Community Foundation	-	(15,000)	(15,000)
CLEAR Project	6,630	(6,630)	-
The Pathway Fund	25,000	(25,000)	-
Cash for Kids	10,200	(10,200)	-
	<u>85,180</u>	<u>(106,780)</u>	<u>(21,600)</u>
TOTAL FUNDS	<u>198,774</u>	<u>(259,640)</u>	<u>(60,866)</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	120,670	(10,326)	110,344
Restricted funds			
Henry Smith Charity	-	6,600	6,600
Community Foundation	-	21,191	21,191
	<u>-</u>	<u>27,791</u>	<u>27,791</u>
TOTAL FUNDS	<u>120,670</u>	<u>17,465</u>	<u>138,135</u>

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,164	(118,490)	(10,326)
Brook Trust	4,000	(4,000)	-
	<u>112,164</u>	<u>(122,490)</u>	<u>(10,326)</u>
Restricted funds			
Henry Smith Charity	16,500	(9,900)	6,600
Big Lottery Awards	33,148	(33,148)	-
Community Foundation	23,999	(2,808)	21,191
CLEAR Project	4,984	(4,984)	-
Education Authority	1,200	(1,200)	-
County Down Rural Community Network	1,181	(1,181)	-
The Pathway Fund	25,000	(25,000)	-
Screw Fix	5,000	(5,000)	-
	<u>111,012</u>	<u>(83,221)</u>	<u>27,791</u>
TOTAL FUNDS	<u>223,176</u>	<u>(205,711)</u>	<u>17,465</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	120,670	(49,592)	71,078
Restricted funds			
Community Foundation	-	6,191	6,191
	<u>120,670</u>	<u>(43,401)</u>	<u>77,269</u>
TOTAL FUNDS	<u>120,670</u>	<u>(43,401)</u>	<u>77,269</u>

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	205,758	(255,350)	(49,592)
Garfield Weston	15,000	(15,000)	-
Brook Trust	4,000	(4,000)	-
Home Start UK	1,000	(1,000)	-
	<u>225,758</u>	<u>(275,350)</u>	<u>(49,592)</u>
Restricted funds			
Henry Smith Charity	49,850	(49,850)	-
Big Lottery Awards	43,148	(43,148)	-
Community Foundation	23,999	(17,808)	6,191
CLEAR Project	11,614	(11,614)	-
Education Authority	1,200	(1,200)	-
County Down Rural Community Network	1,181	(1,181)	-
The Pathway Fund	50,000	(50,000)	-
Cash for Kids	10,200	(10,200)	-
Screw Fix	5,000	(5,000)	-
	<u>196,192</u>	<u>(190,001)</u>	<u>6,191</u>
TOTAL FUNDS	<u>421,950</u>	<u>(465,351)</u>	<u>(43,401)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

15. ULTIMATE CONTROLLING PARTY

The governance of the charity is carried out collectively by the voluntary directors/trustees and as such does not have an ultimate controlling party.

16. COMPANY LIMITED BY GUARANTEE

The charity is a company limited by guarantee without a share capital. The liability of the members is limited to an amount not exceeding £1.

HOME START DOWN DISTRICT

Northern Ireland - Charity number 107061

Annual report



33rd Annual Report 2022/23

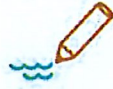


**No child's
future should
be limited**





Chairperson's Report



2022-2023 has proved to be a busy, at times difficult, but ultimately uplifting year for Home Start Down District. The challenges of the post-pandemic world have been many and tailoring our provision in response to these has taken creativity and hard work from everyone.

Mental Health and Wellbeing, Social Development and Isolation continue to be key themes guiding our provision. Initiatives include Family Groups which are aimed at new parents with children under 8 months, Little Explorers for those with additional needs, Breastfeeding Support Groups, Baby Massage and Messy Play. We continue to provide our regular Family Groups and our over-subscribed Incredible Years programme as well as delivering our core programme of home support.

Our Counselling Service is at full capacity and a resounding success which is much in demand. We were also glad to offer support to Asylum seekers in Newcastle.

Underpinning the ability to offer these enterprises is financial sustainability and securing funding remains a constant focus for Trustees and Organisers. The use of a bid writer has proved to be successful and relieves some pressure on the Organisers, but it is an ongoing struggle in the current economic climate.

Fundraising efforts continue in many forms, from Sponsored Toddles to Quizzes and Bingo and we are so grateful for the support we receive from the wider community. Our shop goes from strength to strength and a well-deserved recognition of the teamwork was shown by the fact they won the 'Joint Staff and Volunteer Award' at the Social Enterprise Awards.

Volunteer recruitment is now mainly through Facebook and a new hybrid model of prep training introduced. The flexibility offered by a combination of face to face, and online courses has proved to be successful. Yet another example of using technology to our advantage!

The Trustees are diligent about ensuring the Scheme is compliant with Home Start U.K.

governance requirements and after a review of the revised Home Start Agreement and Brand Licensing documents signed up so we can continue as members of the Home Start U.K. Network. They also continue to review, update and implement new and revised policies regularly, oversee Staff recruitment and exercise financial management. In conclusion I should like to give my heartfelt gratitude to everyone involved in Home Start Down District for their ongoing commitment to the organisation.

The reason we are facing the future with such a positive outlook is due to the dedication and hard work of the Trustees, Organisers, Admin Staff, Family Group and Support workers, Shop staff and all our Volunteers. Each and every one of you go that extra mile and contribute to making Home Start Down District the success story it is. Thank you all!

Fiona Croy
Chairperson



Together with Families



Home-Start's vision is to shape a country where all children have the best possible start in life. We want to make sure that no parent or family feels alone in the critical task of raising children. We want to build compassionate communities for families, parents and children – because childhood can't wait.



Treasurers Report



I have to report, with some regret that the year to 31 March 2023, necessitated our needing to dip into our reserves to the extent of some £60,000. Our revenues at £198774 were down by some £24,500 whilst our outgoings at £259640 were up by some £54000. A difference of £78311.

In our view these figures indicated a) the increasing difficulty of securing funds from the various sources which have been approached, some of which have been exceedingly kind and helpful to us over the years and b) the fact that we have responded to very strong and increasing need in the sector which we choose to serve. This latter has involved higher staffing costs - as well we had agreed increases for existing staff to reflect greater cost of living as well as their untiring efforts and commitment. Our funds at the year-end amounted to £77269. It's clear that we cannot sustain this level of adverse cash flow for long. We've been endeavouring to deal with the issue by tight budgeting and active pursuit of sources of funding with the help of our professional fund raiser - with some success.

Currently our forecasts indicate that we shall increase the reserves to in excess of £100,000 by the end of March 2024 - this will be diminished by the fact that the pension provider, due to their processing glitch, had neglected to collect some £23000 from us being contributions to staff pensions - over most of 2 years. This amount will need to be made up over the next few months.

It now is the norm that there is considerable home working, also zoom meetings of the Management Committee/Trustees.

We have been inordinately gratified by the performance of the Charity shop in Newcastle. Its revenue was £56590 (£47422), outgoings were £47501 (£35242) returned a surplus of £8888 (£11998) in the year - the lower result related in the main to increased staff costs - reflecting the greater

level of activity. The commitment of those involved is admirable. As usual the return on preserving safe investments is disappointing - erratic financial markets.

Again, grateful thanks are due to those (individually and corporately) who have supported us with funds. These have been vital and have made material differences to the lives of many. Again, I have to record unqualified admiration for the commitment and efforts of the Organisers. The requirements of them seem to be ever more complex and demanding.

As ever I must express my pleasure in being associated with my fellow Trustees, Staff and Volunteers.

Peter Smith
Treasurer



What do we do?

Parents supporting parents.

A local community network of trained volunteers and expert support helping families with young children through their challenging times.

There for parents when they need us the most.

How do we do it?

No judgement, just compassionate, confidential help, and expert support.

Starting in the home, our approach is as individual as the people we are helping.

Sharing local expertise to drive national and regional change.

The issue

A child's earliest years are irreplaceable.

Without a stable, loving, and nurturing environment, a very young child will not develop the vital foundations they need.

They will not develop the skills that help with everything from their behaviour, their ability to learn, their confidence or even the some of the most basic things, like being able to go to the toilet by themselves.

Once the chance is missed, making up lost ground in later life is difficult, expensive and often just doesn't happen.

During the year we have supported 390 families and 522 children thanks to the hard work of our dedicated staff and volunteer team.



Reports on the schemes:

Downpatrick Ballynahinch Newcastle

It is my pleasure to present Home Start Down District's 33rd Annual Report.

This will be my last report because I will be retiring in April after 26 years. I have had the privilege of being a part of Home Start Down District for over 28 years starting as a volunteer in the Downpatrick Scheme in 1998, I was then the Newcastle Organiser for 10 years and then the Manager of Down District for the last 15 years.

This year has been another challenging year for Home-Start Down District and in particular the cost-of-living crisis has had a direct effect on the families that we support. This has put pressure on our funding, in-house costs, resources, staff, and volunteers. Despite these difficulties the support the families have received has not wavered, due to the dedication of everyone involved in the Home-Start Down District.

When I started Home Start, our service was primarily centred around Home Visiting. Today, while maintaining our Home Visiting service, we have expanded to include 8 active Family groups in the district. We have also established our inaugural Social Enterprise, a thriving charity shop—and introduced a counselling service. The substantial growth and progress of these initiatives stand as a testament to the unwavering commitment and hard work of our dedicated staff.

A special expression of gratitude goes to Imelda and Sharon for their tireless efforts in developing these programs. A heartfelt thanks is extended to Doreen, the

administrative backbone of the scheme. Acknowledgments are also due to our Family group workers—Maria, Una, Leanne, Aileen and Kirsty—for their immense dedication and efforts in creating happy memories in the lives of the children we serve. Additional thanks are directed to Jac and Debbie, who oversee the charity shop's operations. Their contribution has played a pivotal role in the shop's success, firmly rooting it in the local community.

Thanks to our dedicated team of Trustees, they serve as the cornerstone of our organization. This group of talented and skilled individuals plays a crucial role in governing the scheme. As volunteers, these trustees work tirelessly to manage the program across various areas of operation. Their hard work and expertise are greatly appreciated, contributing significantly to the success of Home Start Down District.

Under the leadership of Sharon, supported by Kirsty and Leanne, the Home Start Newcastle Scheme is experiencing ongoing growth and development. Together, they have taken an innovative approach by spearheading the new Asylum Seekers Hotel Scheme for the Newcastle Area, securing funding that extends the initiative into 2024. Sharon is actively building relationships with Unit T, Sure start, CDRN, DEA, and participating in interagency events.

Furthermore, Sharon maintains close communication with referrers, mentors counselling students, and collaborates with Job-Share workers. She plays a vital role in engaging with volunteers, providing support through reviews, book club activities, planned events, and actively building up the volunteer base. Concurrently, Sharon is pursuing her counselling degree, contributing to the ongoing development of the counselling service for Home Start Down District. The Two Incredible Years program has been successfully delivered, with one session conducted on Zoom in autumn and another conducted face-to-face in all primary schools.



Sharon's multifaceted involvement reflects her dedication and commitment to the comprehensive growth and success of the Home Start Newcastle Scheme.

Our Charity Shop serves as a crucial source of income, playing a vital role in our public relations efforts, volunteer recruitment, and creating a welcoming space where parents can feel heard. Beyond its financial significance, the shop provides work placements, offering full support in a caring and inclusive environment. Customers who purchase or donate directly to our charity shop are aware that their contributions stay within the local area, with all profits dedicated to supporting families in need.

We express deep gratitude for the generous donations and the loyalty of our customers. The tireless efforts of both staff and volunteers contribute to maintaining an appealing and well-stocked shop environment. Special thanks go to Jac, who continues to supervise the shop's operations. Her encouragement led volunteers to return to face-to-face work after the pandemic, fostering lasting friendships.

Jac's creativity shines through in her efforts to enhance systems, including the implementation of a successful pricing strategy. Her valuable contributions have propelled the shop's growth. At present, a fantastic team of volunteers is actively contributing to the shop's success, making it a thriving hub for our community.

The Ballynahinch team, led by Imelda and supported by group workers Maria and Una, focused on crucial initiatives this year as the community emerged from the challenges posed by Covid-19. A primary emphasis was placed on building parental engagement and fortifying the volunteer base. The team initiated informal conversations with families, delving into the effects of Covid on their lives. This dialogue culminated in a survey that garnered 123 responses, forming the foundation for the Scheme's work over the

coming year. That survey is documented later in this report.

Imelda led her team to successfully adapt and expand their group activities, operating safely in diverse venues and introducing programs in new locations. Families, having endured isolation due to the pandemic, collaborated closely with the team to resume a semblance of normalcy. Their joint efforts focused on minimizing the spread of Covid and other infections, ensuring the continued operation of the groups. Recognising how much children had suffered from the lockdowns, Imelda and her team developed high quality, child led play programmes to meet their needs.

Imelda also responded to the emerging needs of families by introducing new and innovative initiatives. A noteworthy endeavour was the extended Summer Family Support Programme, spanning six weeks and providing play opportunities and support to 44 families and 74 children. Additional programs, such as a breastfeeding support group, a pelvic floor group, and a new group for Moms and newborns, were established.

A particularly impactful venture was the Families Together program, an extension of the Summer Programme. This initiative provided afterschool support to 12 families facing various challenges, including domestic violence, relationship difficulties, mental health issues, and the strain of the cost-of-living crisis. Uniquely, the project offered intensive support to entire families in a small group setting, utilizing play and art to foster support networks among peers and provide emotional and practical assistance to parents. The success of the Families Together program was evident in the evaluation, with many parents expressing that it provided a space to build trust with the team, volunteers, and fellow parents. Subsequently, almost all participants went on to access additional services within Home-Start and externally, including home visiting, counselling, and support from external organizations such as Women's Aid, Addiction Services, and Further Education.

A standout moment in the year was the Santa Party, where 100 families visited Santa at his enchanting "cottage" at Delamont. Santa engaged with the children, led rhyme time, and took families on a magical train ride through the forest, creating a memorable experience for all involved.

Undeterred by the obstacles of the past year, Imelda focussed on building and strengthening the volunteer team so that the Scheme could deliver its core objective of meeting the needs of families responsively through home visiting. Notably, Imelda utilized social media, particularly Facebook, to spearhead volunteer recruitment, with one advertisement reaching an impressive 16,422 people and generating 2,125 engagements without resorting to paid ads. Imelda combined the use of social media and an innovative approach to delivering volunteer training through a hybrid of online and face to face training to rebuild a volunteer team decimated by Covid.

The team also actively engaged with the community through networking with organizations such as CDRN, local churches, food banks, and other voluntary groups.

In summary, the Ballynahinch team's multifaceted approach, encompassing community engagement, program development, and volunteer recruitment, reflects a dedicated and impactful effort to support families and strengthen the community in the wake of the challenges brought about by the Covid-19 pandemic.

Dorothy McMullan

Manager



Volunteers



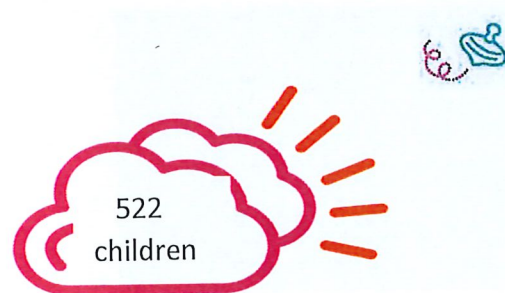
Volunteers are at the heart of Home Start. For over 33 years in Down District volunteers have delivered a face-to-face service to families and have governed our scheme. Without our volunteers Home Start would cease to exist. Volunteering helps build cohesive communities, while building the skills and confidence of those giving their time to families in need. Across the Home Start network there are 10,946 people giving their time as volunteers for Home Start, including 1,306 trustees. In Northern Ireland there are 508 volunteers and in Down District we are lucky to be working with 70 of these special people.

Home-visiting

Having our Home Visiting Volunteers able to support families in their homes has been a great return to normal for the scheme. Our home visiting volunteers understand what parents are going through and provide a listening ear, hand holding, and non-judgemental and practical support to our families – Thank you to our team of wonderful Home Visiting Volunteers.

Referrals

Our referrals have increased dramatically across '22-'23, indicating the increased level of need. Needs range from coping with parent's mental health, child's mental health, anxiety issues, overcoming isolation, financial concerns, and additional needs.





FAMILY SURVEY

We conducted a survey in July and August 2022 with 123 families to assess how well Home Start is doing and to identify any new needs that families may have. The results were:

- Before engaging with Home-Start 70.3% identified coping with children's behaviour and emotions as an issue
- After engaging with Home-Start 95.7 felt that they were coping well or very with their children's behaviour and emotions
- Before engaging with Home-Start 78.9 identified their own physical and emotional well-being as an issue
- After engaging with Home-Start 91.5% felt that they were coping well or very with their children's behaviour and emotions
- An astounding 88.9% felt that they were really listened to by the staff and volunteers at Home-Start

Homestart is always there when you need them, they listen to you and will never judge you!

I received counselling straight away after hitting rock bottom

I can't even express how thankful I am to Homestart. They have been absolutely amazing to myself and my kids. Even forcing me to sit down and talk to other parents, and giving me a break, has been everything

I have recently been going through a stressful time due to complications with my second pregnancy and it is really comforting to know I have a support network and people to talk to if I need to

Time, care and support given has been incredible. Having a team that can support me through the bad days and help me access other services I may need has been invaluable. Thank you so so much.



Continuing Support to Parents

- 1 to 1 practical and emotional support
- Access to foodbanks, oil, baby food, nappies and wipes
- Home Safety Checks
- Benefit checks
- Signposting generally

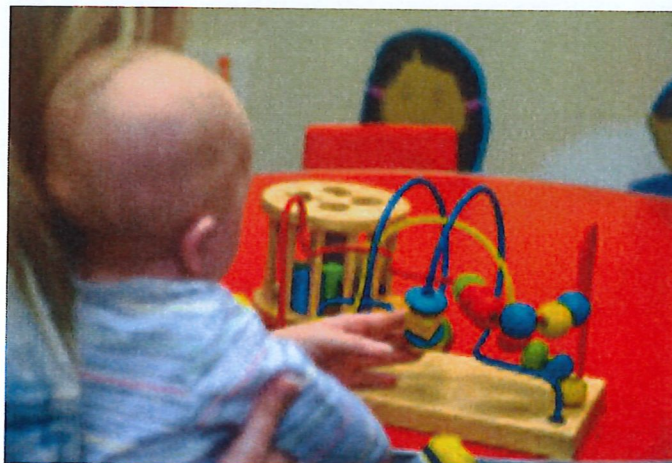




THANKS TO OUR FUNDERS

Without the continued support from our funders, we would not be able to do what we do.
Thank you to all our funders below:

SEHSCT SLA	£	80,590.00
GARFIELD WESTON	£	15,000.00
Home-Start UK	£	1,000.00
HENRY SMITH	£	33,350.00
AWARDS FOR ALL	£	10,000.00
PHA CLEAR	£	6,630.00
PATHWAYS	£	25,000.00
CASH FOR KIDS	£	10,200.00
NMDDC GOOD RELATIONS	£	1,124.00
NMDDC POLICING & COM.	£	1,900.00
Prior year NMDDC	£	2,154.00
HS NEWCASTLE	£	8,888.00
FUNDRAISING	£	2,810.00
BANK INTEREST	£	127.00
	£	<u>198,773.00</u>





Staff

Dorothy McMullan	Manager
Imelda Hynds	Ballynahinch Organiser
Sharon Robinson	Newcastle Organiser
Doreen Belshaw	Administrator
Maria Hynds	Family Group Worker
Una Lynch	Family Group Worker
Leanne McDonald	Family Group Worker
Aileen Burns	Family Group Worker (left July 2022)
Kirsty Cable	Family Group /Support Worker (started September 2022)
Jac Love McNamara	Shop supervisor
Debbie Hall	Shop worker (started August 2022)

Management Committee

Fiona Crory	Chairperson
Peter Smith	Treasurer
Maureen Kearney	Trustee
Bridget Owens	Trustee
Derek McGregor	Trustee
Martin Walls	Trustee
Ms K Otley	South Eastern Health & Social Care Trust
Jane Dinnen	Trustee



Our Services



COUNSELLING SERVICE

Family
Groups



Incredible
Years



Family
Support
Groups



Home visiting
Support



Family Groups

For parents and their children aged 0 to 4

- Ballynahinch
- Crossgar
- Drumaness
- Killyleagh





- Castlewellan
- Dundrum
- St John's Newcastle
- Newcastle PS






Volunteer Recruitment

 **Home Start Down District** ...
Published by Imelda Hynds · September 12 at 7:42 PM · 

Mummies with new babies would love a volunteer to come in to help feed or wind the baby, let them get a cup of tea or a quick shower or just reassure them that they are doing a great job and being a new Mum is really hard! Could you give 2 hours a week to support a new Mum? We can promise you that you will make a difference and get great training and support, expenses and lots of opportunities to meet other volunteers and make new friends. We have lots of families across Do... [See more](#)

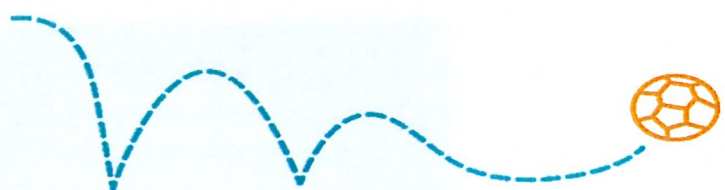


18,422
People reached

2,125
Engagements

↑ +5.1x higher
Distribution score

[Boost post](#)





Auditors
M.B. McGrady & Co.
Rathmore House
52 St. Patrick's Avenue
Downpatrick, BT30 6DS

Contact us:

Home-Start Down District
downpatrick@homestartdd.org
ballynahinch@homestartdd.org
newcastle@homestartdd.org

Telephone: 028 44615727

Registered Office

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Down Business Park

46 Belfast Road

Downpatrick

BT30 9UP

Company Number NI054548

Website: www.homestartdd.org

**Because
tomorrow
starts today**



HOME START DOWN DISTRICT

Northern Ireland - Charity number 107061

Annual return

Report of the Independent Auditors to the Members of Home-Start Down District

Opinion

We have audited the financial statements of Home-Start Down District (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and 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 (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 United Kingdom Generally Accepted Accounting Practice; and
- 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Home-Start Down District**

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 trustees 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Home-Start Down District

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;

we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;

we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

performed analytical procedures to identify any unusual or unexpected relationships;

tested journal entries to identify unusual transactions;

assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes were indicative of potential bias; and

investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

agreeing financial statement disclosures to underlying supporting documentation;

reading the minutes of meetings of those charged with governance;

enquiring of management as to actual and potential litigation and claims; and

reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Home-Start Down District**

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. 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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for and on behalf of M.B. McGrady & Co
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16 November 2023