

# HOME START NEWCASTLE DOWN DISTRICT

Northern Ireland · Charity number 107993

## Details

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**Status** Received

**Company number** [656345](#)

**Registered** 2021-02-15

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

## Contact

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**Address** 14-15 Innovation House  
Down Business Park  
Downpatrick  
Downpatrick  
N.I.  
Bt30 9up  
BT30 9UP

**Phone** 02844615727

**Email** [downpatrick@homestart.dd.org](mailto:downpatrick@homestart.dd.org)

**Website** [www.homestart.org.uk](http://www.homestart.org.uk)

## Activities

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**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 e) raise funds, inter alia, by retailing articles donated to the company for the furtherance of the aforementioned objects.

**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:** Community enterprise, Relief of poverty, Volunteer development

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£74,437	£74,437	£0	3

## Trustees

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

**HOME START NEWCASTLE DOWN DISTRICT**

Northern Ireland - Charity number 107993

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# Accounts

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

**Home-Start Newcastle Down District**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

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**Home-Start Newcastle Down District**

**Company Information  
for the Year Ended 31 March 2025**

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**DIRECTORS:**

Mrs F I Crory  
R P Smith  
Mrs M Kearney  
Ms B Owens  
D Mcgregor

**REGISTERED OFFICE:**

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

**REGISTERED NUMBER:**

NI656345 (Northern Ireland)

**ACCOUNTANTS:**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

## Home-Start Newcastle Down District

### Report of the Directors for the Year Ended 31 March 2025

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The directors present their report with the financial statements of the company for the year ended 31 March 2025.

#### **PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of a charity shop.

#### **DIRECTORS**

The directors shown below have held office during the whole of the period from 1 April 2024 to the date of this report.

Mrs F I Crory

R P Smith

Mrs M Kearney

Ms B Owens

D Mcgregor

#### **POLITICAL DONATIONS AND EXPENDITURE**

The company did not make any political donations during the year. A donation of the company surplus was made to a local charity Home-Start Down District.

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

#### **ON BEHALF OF THE BOARD:**



Mrs F I Crory - Director

5 December 2025

**Independent Examiner's Report to the Trustees of  
Home-Start Newcastle Down District**

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I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages four to six.

**Respective responsibilities of charity trustees and examiner**

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

**Basis of the independent examiner's report**

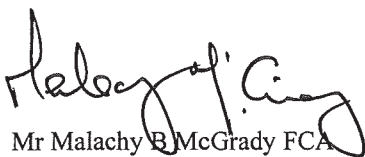
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the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

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

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

**Independent examiner's statement**

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



Mr Malachy B McGrady FCA

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

5 December 2025

Home-Start Newcastle Down District

Income Statement  
for the Year Ended 31 March 2025

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	Notes	31/3/25 £	31/3/24 £
<b>TURNOVER</b>		69,059	76,307
Administrative expenses		(74,437)	(84,418)
		(5,378)	(8,111)
Other operating income		5,378	8,111
<b>OPERATING SURPLUS and SURPLUS BEFORE TAXATION</b>		-	-
Tax on surplus		-	-
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		-	-

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The notes form part of these financial statements

Home-Start Newcastle Down District (Registered number: NI656345)

Balance Sheet  
31 March 2025

	Notes	31/3/25 £	£	31/3/24 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		600		-
<b>CURRENT ASSETS</b>					
Debtors	6	156		-	
Cash at bank		8,497		10,006	
		<u>8,653</u>		<u>10,006</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	9,253		10,006	
<b>NET CURRENT LIABILITIES</b>			(600)		-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>-</u>		<u>-</u>
<b>RESERVES</b>			<u>-</u>		<u>-</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

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



R P Smith - Director

The notes form part of these financial statements

## Home-Start Newcastle Down District

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

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#### 1. STATUTORY INFORMATION

Home-Start Newcastle Down District is a private company, limited by guarantee, registered in Northern Ireland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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 directors do not consider that there are any critical judgments made in applying the Company'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.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

##### **Tangible fixed assets**

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

##### **Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

Home-Start Newcastle Down District

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

2. ACCOUNTING POLICIES - continued

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2024 - 4).

4. OPERATING SURPLUS

The operating surplus is stated after charging:

	31/3/25	31/3/24
	£	£
Depreciation - owned assets	106	-
	<u>106</u>	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
Additions	706
At 31 March 2025	<u>706</u>
<b>DEPRECIATION</b>	
Charge for year	106
At 31 March 2025	<u>106</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>600</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Other debtors	156	-
	<u>156</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Taxation and social security	119	137
Other creditors	9,134	9,869
	<u>9,253</u>	<u>10,006</u>

**HOME START NEWCASTLE DOWN DISTRICT**

Northern Ireland - Charity number 107993

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# Accounts

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

**HOME-START NEWCASTLE DOWN DISTRICT**

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

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**HOME-START NEWCASTLE DOWN DISTRICT**

**Company Information  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**DIRECTORS:**

Mrs F I Crory  
R P Smith  
Mrs M Kearney  
Ms B Owens  
D Mcgregor

**REGISTERED OFFICE:**

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

**REGISTERED NUMBER:**

NI656345 (Northern Ireland)

**ACCOUNTANTS:**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

## HOME-START NEWCASTLE DOWN DISTRICT

### Report of the Directors FOR THE YEAR ENDED 31 MARCH 2024

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The directors present their report with the financial statements of the company for the year ended 31 March 2024.

#### PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of a charity shop.

#### DIRECTORS

The directors shown below have held office during the whole of the period from 1 April 2023 to the date of this report.

Mrs F I Crory  
R P Smith  
Mrs M Kearney  
Ms B Owens  
D McGregor

Other changes in directors holding office are as follows:

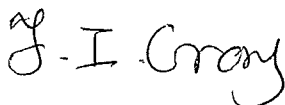
M Walls - resigned 18 May 2023

#### POLITICAL DONATIONS AND EXPENDITURE

The company did not make any political donations during the year. A donation of the company surplus was made to a local charity Home-Start Down District.

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

#### ON BEHALF OF THE BOARD:



Mrs F I Crory - Director

12 November 2024

**Independent Examiner's Report to the Trustees of  
Home-Start Newcastle Down District**

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I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages four to six.

**Respective responsibilities of charity trustees and examiner**

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

**Basis of the independent examiner's report**

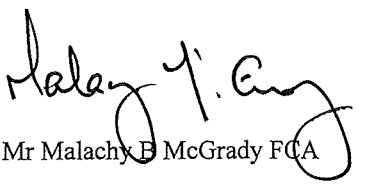
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the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

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

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

**Independent examiner's statement**

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



Mr Malachy B McGrady FCA

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

12 November 2024

## HOME-START NEWCASTLE DOWN DISTRICT

### Income Statement FOR THE YEAR ENDED 31 MARCH 2024

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	31/3/24	31/3/23
	£	£
<b>TURNOVER</b>	76,307	50,339
Administrative expenses	(84,418)	(56,590)
	<u>(8,111)</u>	<u>(6,251)</u>
Other operating income	<u>8,111</u>	<u>6,251</u>
<b>OPERATING SURPLUS and SURPLUS BEFORE TAXATION</b>	-	-
Tax on surplus	-	-
<b>SURPLUS FOR THE FINANCIAL YEAR</b>	<u>-</u>	<u>-</u>

The notes form part of these financial statements

HOME-START NEWCASTLE DOWN DISTRICT (REGISTERED NUMBER: NI656345)

Abridged Balance Sheet  
31 MARCH 2024

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	31/3/24	31/3/23
	£	£
<b>CURRENT ASSETS</b>		
Cash at bank	10,006	20,186
<b>CREDITORS</b>		
Amounts falling due within one year	<u>10,006</u>	<u>20,186</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>-</u>	<u>-</u>
<b>RESERVES</b>	<u>-</u>	<u>-</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

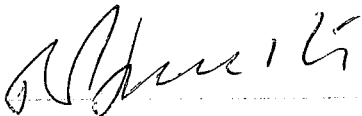
The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2024 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on 12 November 2024 and were signed on its behalf by:



R P Smith - Director

The notes form part of these financial statements

## HOME-START NEWCASTLE DOWN DISTRICT

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

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#### 1. STATUTORY INFORMATION

Home-Start Newcastle Down District is a private company, limited by guarantee, registered in Northern Ireland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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 directors do not consider that there are any critical judgments made in applying the Company'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.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

##### **Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**HOME-START NEWCASTLE DOWN DISTRICT**

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

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**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2023 - 3).

**HOME START NEWCASTLE DOWN DISTRICT**

Northern Ireland - Charity number 107993

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# Annual report

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# Home Start Newcastle Down District

## Trustees Annual Report Year Ended 31 March 2024

### LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration No.: 107993

Administration Address: 14-15 Innovation House  
Down Business Park  
Downpatrick  
Co Down  
BT30 9UP

The Trustees of the Home Start Newcastle Down District present their report for the year ended 31<sup>st</sup> March 2024.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was registered with the Charity Commission for Northern Ireland on 15<sup>th</sup> February 2021.

The charity is wholly owned by Home Start Down District, a registered charity. Its directors also comprise the Board of Trustees of Home Start Down District.

It is a private company limited by guarantee, it is controlled by its Memorandum and Articles of Association.

The trustees, who are also directors for the purpose of company law, and who served during the year are:

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 18/05/2023)

## **OBJECTIVES AND ACTIVITIES**

Its sole purpose is to assist by providing funds for the charitable activities of its owner, Home Start Down District by engaging in profitable trading as a charity shop

Home-Start is one of the leading family support charities in the UK and Home-Start Down District as an associate member has been operating since 1990. Funded by the statutory sector as well as by other grant making organisations, the group provide invaluable support to families in the Downpatrick and wider area with outreach in both Newcastle and Ballynahinch.

The objective of Home Start Down District is 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 e) raise funds, inter alia, by retailing articles donated to the company for the furtherance of the aforementioned objects.

These funds will provide direct benefits which flow from our purposes to include; improved health outcomes and improved uptake of health appointments. We make happier, safer children and happier safer homes. As a result fewer children suffer cruelty or maltreatment. Parents and children feel less marginalised. Families make better use of local services and are less isolated and have wider horizons. Families are better able to cope with their needs. Families develop improved coping strategies and parents become more confident through increased education in childcare standards.

The beneficiaries of our purposes are families who are experiencing difficulties or suffering stress and who have at least one child under 5 years of age and live in the Area of Benefit.

## **PUBLIC BENEFIT STATEMENT**

In setting objectives and planning activities for the year the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit and are confident that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

## **FINANCIAL RESULTS**

The main source of income of the charity is sales from a Charity Shop.

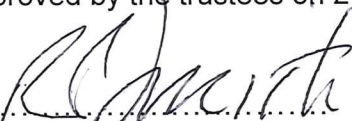
## **FINANCIAL RESERVES**

The Charity does not have a specific policy on reserves, but the Treasurer aims to maintain enough money in the bank account to fund all forthcoming expenses.

## **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.

Approved by the trustees on 21<sup>st</sup> November 2024 and signed on their behalf by:

  
.....  
RP Smith

Treasurer

**HOME START NEWCASTLE DOWN DISTRICT**

Northern Ireland - Charity number 107993

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# Annual return

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**Independent Examiner's Report to the Trustees of  
Home-Start Newcastle Down District**

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I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages four to six.

**Respective responsibilities of charity trustees and examiner**

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

**Basis of the independent examiner's report**

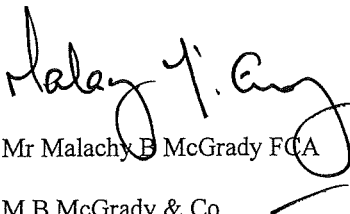
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the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

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

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

**Independent examiner's statement**

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



Mr Malachy B McGrady FCA

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

12 November 2024

**HOME START NEWCASTLE DOWN DISTRICT**

Northern Ireland - Charity number 107993

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# Accounts

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**REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
HOME-START NEWCASTLE DOWN DISTRICT**

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**HOME-START NEWCASTLE DOWN DISTRICT**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**HOME-START NEWCASTLE DOWN DISTRICT**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2022**

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**DIRECTORS:**

Mrs F I Crory  
R P Smith  
Mrs M Kearney  
Ms B Owens  
D McGregor  
M Walls

**REGISTERED OFFICE:**

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

**REGISTERED NUMBER:**

NI656345 (Northern Ireland)

**ACCOUNTANTS:**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

## HOME-START NEWCASTLE DOWN DISTRICT

### REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2022

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The directors present their report with the financial statements of the company for the year ended 31 March 2022.

#### PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of a charity shop.

#### EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

#### DIRECTORS

The directors shown below have held office during the whole of the period from 1 April 2021 to the date of this report.

Mrs F I Crory  
R P Smith  
Mrs M Kearney  
Ms B Owens  
D McGregor

Other changes in directors holding office are as follows:

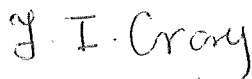
Ms J Dinnen - resigned 30 September 2021  
M Walls - appointed 3 June 2021

#### POLITICAL DONATIONS AND EXPENDITURE

The company did not make any political donations during the year. A donation of the company surplus was made to a local charity Home-Start Down District.

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

#### ON BEHALF OF THE BOARD:



Mrs F I Crory - Director

5 July 2022

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
HOME-START NEWCASTLE DOWN DISTRICT**

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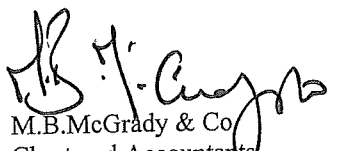
In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company for the year ended 31 March 2022 which comprise the Income Statement, Abridged Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 March 2022 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

  
M.B. McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

5 July 2022

HOME-START NEWCASTLE DOWN DISTRICT

INCOME STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022

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	31/3/22	31/3/21
	£	£
<b>TURNOVER</b>	40,733	16,789
Administrative expenses	<u>(47,422)</u>	<u>(32,312)</u>
	(6,689)	(15,523)
Other operating income	<u>6,689</u>	<u>15,523</u>
<b>OPERATING SURPLUS and SURPLUS BEFORE TAXATION</b>	-	-
Tax on surplus	<u>-</u>	<u>-</u>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>	<u><u>-</u></u>	<u><u>-</u></u>

The notes form part of these financial statements

ABRIDGED BALANCE SHEET  
31 MARCH 2022

	31/3/22	31/3/21
	£	£
<b>CURRENT ASSETS</b>		
Cash at bank	24,907	18,218
<b>CREDITORS</b>		
Amounts falling due within one year	<u>24,907</u>	<u>18,218</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>-</u>	<u>-</u>
<b>RESERVES</b>	<u>-</u>	<u>-</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2022 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on 5 July 2022 and were signed on its behalf by:



R P Smith - Director

## HOME-START NEWCASTLE DOWN DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 1. STATUTORY INFORMATION

Home-Start Newcastle Down District is a private company, limited by guarantee, registered in Northern Ireland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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 directors do not consider that there are any critical judgments made in applying the Company'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.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

##### **Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight-line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**HOME-START NEWCASTLE DOWN DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

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**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2021 - 1).

**4. POST BALANCE SHEET EVENTS**

The emergence and spread of the coronavirus in early 2020 have affected business and economic activity throughout the UK and Ireland. Management is closely monitoring the constantly evolving situation but do not believe it will have any material impact on the company activity.

**HOME-START NEWCASTLE DOWN DISTRICT**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

	31/3/22		31/3/21	
	£	£	£	£
<b>Sales</b>		40,733		16,789
<b>Other income</b>				
Sundry receipts	6,190		-	
Government grants	<u>499</u>		<u>15,523</u>	
		<u>6,689</u>		<u>15,523</u>
		47,422		32,312
<b>Expenditure</b>				
Rent	9,000		9,040	
Rates and water	314		301	
Light and heat	1,119		809	
Wages	16,429		9,919	
Social security	189		232	
Pensions	816		268	
Hire of plant and machinery	432		322	
Telephone	641		701	
Post and stationery	934		810	
Repairs and renewals	2,658		1,374	
Sundry expenses	1,054		224	
Legal and professional fees	1,656		1,584	
Donations	<u>11,998</u>		<u>6,444</u>	
		<u>47,240</u>		<u>32,028</u>
		182		284
<b>Finance costs</b>				
Bank charges		<u>182</u>		<u>284</u>
<b>NET SURPLUS</b>		<u>-</u>		<u>-</u>

This page does not form part of the statutory financial statements

**HOME START NEWCASTLE DOWN DISTRICT**

Northern Ireland - Charity number 107993

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# Annual report

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## HOME START NEWCASTLE DOWN DISTRICT

The Trustees present the Annual Report together with its financial statements for the company for the year ended 31 March 2023.

### Structure Governance and Management

The company is wholly owned by Home-Start Down District, a registered charity.

The company is a private company limited by guarantee, it is controlled by its Memorandum and Articles of Association. Its sole purpose is to assist by providing funds for the charitable activities of its owner by engaging in profitable trading as a charity shop. Its Director's also comprise the Board of Trustees of Home-Start Down District.

### Risk Management

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

The Annual Report was approved by the Directors on 16 November 2023 and signed on its behalf by R P Smith.

**HOME START NEWCASTLE DOWN DISTRICT**

Northern Ireland - Charity number 107993

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# Annual return

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**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Home-Start Newcastle Down District**

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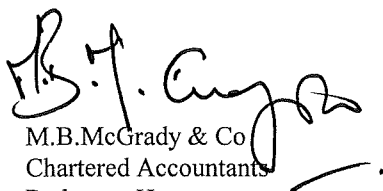
In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company for the year ended 31 March 2023 which comprise the Income Statement, Abridged Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 March 2023 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



M.B. McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

16 November 2023