

**COMPANY NUMBER: NI625840**  
**REGISTERED CHARITY NUMBER: 100985**

**HOME-START EAST ANTRIM**

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

**FALCONER STEWART**  
**CHARTERED ACCOUNTANTS**  
**248 UPPER NEWTOWNARDS ROAD**  
**BELFAST**  
**BT4 3EU**

**HOME-START EAST ANTRIM  
YEAR ENDED 31 MARCH 2023  
REFERENCE AND ADMINISTRATIVE DETAILS**

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<b>Registered Charity name</b>		Home-Start East Antrim
<b>Charity registration number</b>		NIC 100985
<b>Principal office</b>		Oakfield Community Development Centre Oakfield Drive Carrickfergus BT38 7SP
<b>Board of Directors and Trustees</b>	Chair	Jaelyn Robinson Ann Shanks Chitalu Chisambo Pauline McAuley Eileen Murphy Natalie Annesley Lynsey Poole Vanessa Postle
<b>Independent Examiners</b>		Falconer Stewart Chartered Accountants 248 Upper Newtownards Road Belfast County Antrim BT4 3EU

**HOME-START EAST ANTRIM  
YEAR ENDED 31 MARCH 2023  
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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 31st 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 objectives 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

### **Significant activities**

Home-Start East Antrim focuses its support on helping ensure local parents, with children aged under 5, have the support they need to give their children the best start in life. Within the financial year the organisation supported seventy-three families across the areas of Carrickfergus, Larne and Newtownabbey. Home-Start East Antrim's core support method is through delivery of a home-visiting support service delivered by dedicated trained volunteers and skilled staff who follow the Home-Start standards and methods of practice by:

- visiting families in their own homes where the dignity and identity of each individual can be respected and protected
- reassuring parents that difficulties in bringing up children are not unusual and encouraging enjoyment of family life
- developing a relationship with the family in which time can be shared and understanding can be developed
- the approach is flexible to take account of the different needs of individual families
- offering support, friendship and practical assistance
- encouraging the parents' strengths and emotional well-being for the ultimate benefit of their own children
- encouraging families to widen their network of relationships and to effectively use the support and services available within the community

During the financial year 50 families received support from our Home Visiting service with a total of 646 support sessions delivered and 1,136 hours of support provided to families in need. In addition, the scheme piloted new group support services including "new mums" groups, baby massage and a parent carers well-being, term time support programme for parents caring for a child with a disability or additional support needs.

## **FINANCIAL REVIEW**

### **Financial Review**

The results for the period are set out on pages 4 to 10.

### **Principle Funding Source**

The principal funding source for the charity is a delivery contract with the Northern Health & Social Care Trust.

### **Reserves Policy**

It is the policy of the charity to keep reserve levels under review. It is desirable to maintain reserve levels which would equate to approximately six months of unrestricted expenditure, thus safeguarding service delivery on an annual basis. At present reserves equate to approximately 6 months of expenditure.

The present level of reserves available to the charity is £40,178 (2022: £47,975) and therefore covers the target level.

**FUTURE PLANS**

The charity is committed to the continued provision of its objectives and aims providing support and improving the health and well-being of families subject to suitable 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.

The organisation is a charitable company limited by guarantee, incorporated on 25 July 2014, and as a charity on 1 September 2016. The company was established under a Memorandum of Association which establishes the objects and powers and is governed under its Article of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**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:

Kelly Taylor (Senior Organiser)

Fiona Taylor (Administrator)

**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.

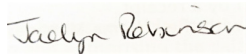
**The trustees have a risk management strategy which comprises:**

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

**Independent Examiner**

Falconer Stewart, Chartered Accountants, will be proposed for re-appointment as independent examiner at the forthcoming Annual General Meeting.

Approved by the Board and signed on its behalf by:



Director/Trustee: Jaclyn Robinson

Dated: 05/09/2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED  
ACCOUNTS OF HOME-START EAST ANTRIM  
FOR THE YEAR ENDED 31 MARCH 2023**

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We report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 4 to 10.

**Respective Responsibilities of Trustees and Examiner**

The trustees (who are also the directors of Home-Start East Antrim for the purpose of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 act; and
- to state whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with our examination, no matter has come to our attention:

(1) which gives us unreasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Michael J. Cross F.C.A.*

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Falconer Stewart Chartered Accountants  
Independent Examiner

248 Upper Newtownards Road  
Belfast  
BT4 3EU

Dated: 12/09/2023



**STATEMENT OF FINANCIAL ACTIVITIES FOR HOME-START EAST ANTRIM  
FOR THE YEAR ENDED 31 MARCH 2023**

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	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and Endowments from</b>					
Charitable Activities		57,337	12,990	70,327	65,485
Investment Income	2	176	0	176	4
<b>Total Income</b>		<u>57,513</u>	<u>12,990</u>	<u>70,503</u>	<u>65,489</u>
<b>Expenditure on</b>					
Charitable Activities		71,167	7,182	78,349	63,074
Legal & Professional		0	0	0	6,781
Total resources expended		<u>71,167</u>	<u>7,182</u>	<u>78,349</u>	<u>69,855</u>
<b>Net Income for the Year</b>		-13,654	5,808	-7,846	-4,366
<b>Transfer between funds</b>		0	0	0	0
<b>Net Movement in Funds</b>		-13,654	5,808	-7,846	-4,366
<b>Reconciliation of Funds</b>					
Total funds brought forward		43,600	4,374	47,974	52,340
<b>Total Funds Carried Forward</b>		<u>29,946</u>	<u>10,182</u>	<u>40,128</u>	<u>47,974</u>

**Continuing Operations**

All income and expenditure has arisen from continuing activities.

**BALANCE SHEET FOR HOME-START EAST ANTRIM  
AS AT 31 MARCH 2023**

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	Notes	Unrestricted Funds	Restricted Funds	2023 £	2022 £
<b>Current Assets</b>					
Cash at bank and in hand		34,658	5,808	40,466	51,470
Prepayments	7	1,111	0	1,111	0
Debtors		0	0	0	0
		<u>35,769</u>	<u>5,808</u>	<u>41,577</u>	<u>51,470</u>
<b>Creditors:</b>					
<b>Amounts Falling Due Within One Year</b>		<u>-1,449</u>	<u>0</u>	<u>-1,449</u>	<u>-3,495</u>
<b>Net Current Assets</b>		<u>34,320</u>	<u>5,808</u>	<u>40,128</u>	<u>47,975</u>
<b>Creditors:</b>					
Amounts Falling Due After One Year		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Assets Less Current Liabilities</b>		<u>34,320</u>	<u>5,808</u>	<u>40,128</u>	<u>47,975</u>
<b>Net Assets</b>		<u>34,320</u>	<u>5,808</u>	<u>40,128</u>	<u>47,975</u>
<b>Funds</b>					
Unrestricted income funds	8			29,946	43,600
Restricted income funds				10,182	4,375
Total charity funds				<u>40,128</u>	<u>47,975</u>

For the financial year ended 31 March 2023, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 Relating to small companies.

•The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

These financial statements were approved and authorised for issue by the Board of Trustees on 5th September 2023 and signed on its behalf by:

*Jaclyn Robinson*

Director/Trustee: Jaclyn Robinson

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1 ACCOUNTING POLICIES

**Basis of preparation of the financial statements**

The financial statements of the charity, 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 2015', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**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 to the category. Where costs cannot directly be attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/ or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2 INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	176	4

**3 TRUSTEES' REMUNERATION AND BENEFITS**

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

**4 STAFF COSTS**

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

	2023	2022
	£	£
Administration and support staff	3	4

	2023	2022
	£	£
Wages, salaries and pension	51,744	43,168

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

**5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

**Unrestricted  
funds  
£**

**INCOME AND ENDOWMENTS FROM**

**Charitable Activities**

Income	65,485
Investment Income	4
<b>Total</b>	<b>65,489</b>

**EXPENDITURE ON**

Charitable activities	69,855
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<b>NET INCOME (EXPENDITURE)</b>	<b>-4,366</b>
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**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	<b>52,340</b>
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<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>47,974</b>
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6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	950	950
Nest Pension	188	88
Credit Card	311	0
Home-Start Fee	0	906
PAYE	0	1,551
	<u>1,449</u>	<u>3,495</u>

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PREPAYMENTS AND DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
PAYE tax paid on account with HMRC	<u>1,111</u>	<u>0</u>

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MOVEMENT IN FUNDS

	At 01/4/22	Net Movement in funds	At 31/3/23
	£	£	£
Unrestricted Funds	43,600	-13,654	29,946
Restricted Funds	4,374	5,808	10,182
	<u>47,974</u>	<u>-7,846</u>	<u>40,128</u>

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General Funds	176	0	176
Northern Health & Social Care Trust	57,337	71,167	-13,830
	<u>57,513</u>	<u>71,167</u>	<u>-13,654</u>

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Restricted funds</b>			
Other Grant Income	12,990	7,182	5,808
	<u>12,990</u>	<u>7,182</u>	<u>5,808</u>

Comparatives for movement in funds

	At 1/4/21	Net Movement in funds	At 31/3/22
	£	£	£
Unrestricted Funds	50,507	-6,907	43,600
Restricted Funds	1,833	2,541	4,374
	<u>52,340</u>	<u>-4,366</u>	<u>47,974</u>

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,754	8,661	-6,907
Northern Health & Social Care Trust	55,135	55,135	0
<b>Total funds</b>	<u>56,889</u>	<u>63,796</u>	<u>-6,907</u>

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Restricted funds</b>			
Other Grant Income	8,600	4,226	4,374
Match Funding	0	1833	-1,833
	<u>8,600</u>	<u>6,059</u>	<u>2,541</u>

**9 Related Party Transactions**

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR HOME-START EAST ANTRIM  
FOR THE YEAR ENDED 31 MARCH 2023**

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	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment Income</b>		
Deposit account interest	176	4
<b>Charitable activities</b>		
Grants	70,327	65,485
Total incoming resources	<u>70,503</u>	<u>65,489</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages & pensions	51,744	43,168
	<u>51,744</u>	<u>43,168</u>
<b>Support Costs</b>		
<b>Management</b>		
Rent	7,452	9,085
Insurance	975	715
Light and heat	326	521
Telephone	1,057	1,627
Postage and stationary	1,174	1,106
Home-start fee	273	906
Sundries	1,103	1,135
Travel Expenses	774	344
Volunteers expenses	1,140	773
Family expenses & spend fund	1,830	1,167
Learning and development	528	97
Jubilee Grant Expenditure	998	0
Council Equipment Grant	2,526	0
Awards for All Expenditure	3,226	0
Council Warm Spaces Grant Expenditure	433	0
	<u>23,815</u>	<u>17,476</u>
Accountancy fees	950	950
Bank Charges	152	137
	<u>1,102</u>	<u>1,087</u>
<b>Information technology</b>		
Repairs and renewals	1,405	1,634
<b>Legal &amp; Professional Costs</b>		
Legal & Professional fees	283	6,491
	<u>283</u>	<u>6,491</u>
Total Resources Expended	<u>78,349</u>	<u>69,855</u>
<b>Net expenditure</b>	<u><u>-7,846</u></u>	<u><u>-4,367</u></u>