

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 2024

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

**HOME-START EAST ANTRIM
YEAR ENDED 31 MARCH 2024
REFERENCE AND ADMINISTRATIVE DETAILS**

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

**HOME-START EAST ANTRIM
YEAR ENDED 31 MARCH 2024
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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 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 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 one hundred and fifty nine 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 159 families (32 were supported by Home-Start East Antrim. 62 of these received support through our weekly Home Visiting service. 92 Families attended our term time, weekly family group programmes, running in four locations across Larne, Carrickfergus and Newtownabbey (19 families received a mix of both Home-Visiting and Group support). 24 families received support from our new Baby Bank service based in Larne, which officially launched in March 24.

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 £53,991 (2023: £40,128) 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 (Scheme Manager)

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.

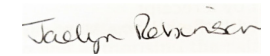
The trustees have a risk management strategy which comprises:

- 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: 03/10/2024

We report on the accounts of the company for the year ended 31 March 2024 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: 24/09/2024

**STATEMENT OF FINANCIAL ACTIVITIES FOR HOME-START EAST ANTRIM
FOR THE YEAR ENDED 31 MARCH 2024**

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	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and Endowments from					
Charitable Activities		76,364	67,115	143,478	70,327
Investment Income	2	691	0	691	176
Total Income		<u>77,055</u>	<u>67,115</u>	<u>144,170</u>	<u>70,503</u>
Expenditure on					
Charitable Activities		75,231	55,076	130,307	78,349
Legal & Professional				0	0
Total resources expended		<u>75,231</u>	<u>55,076</u>	<u>130,307</u>	<u>78,349</u>
Net Income for the Year		1,824	12,039	13,863	-7,846
Transfer between funds		4,374	-4,374	0	0
Net Movement in Funds		6,198	7,665	13,863	-7,846
Reconciliation of Funds					
Total funds brought forward		29,946	10,182	40,128	47,974
Total Funds Carried Forward		<u>36,144</u>	<u>17,847</u>	<u>53,991</u>	<u>40,128</u>

Continuing Operations

All income and expenditure has arisen from continuing activities.

**BALANCE SHEET FOR HOME-START EAST ANTRIM
AS AT 31 MARCH 2024**

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	Notes	Unrestricted Funds	Restricted Funds	2024 £	2023 £
Current Assets					
Cash at bank and in hand		36,104	16,639	52,743	40,466
Prepayments	7	0	0	0	1,111
Debtors		0	8,593	8,593	0
		<u>36,104</u>	<u>25,232</u>	<u>61,336</u>	<u>41,577</u>
Creditors:					
Amounts Falling Due Within One Year		<u>-7,346</u>	<u>0</u>	<u>-7,345</u>	<u>-1,449</u>
Net Current Assets		28,759	25,232	53,991	40,128
Creditors:					
Amounts Falling Due After One Year		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets Less Current Liabilities		<u>28,759</u>	<u>25,232</u>	<u>53,991</u>	<u>40,128</u>
Net Assets		<u>28,759</u>	<u>25,232</u>	<u>53,991</u>	<u>40,128</u>
Funds					
Unrestricted income funds	8			37,352	29,946
Restricted income funds				16,639	10,182
Total charity funds				<u>53,991</u>	<u>40,128</u>

For the financial year ended 31 March 2024, 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 the 03/10/2024 and signed on its behalf by:

Jaelyn Robinson

.....
Director/Trustee: Jaelyn Robinson

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

	2024	2023
	£	£
Deposit account interest	691	176

3 TRUSTEES' REMUNERATION AND BENEFITS

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

4 STAFF COSTS

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

	2024	2023
	£	£
Administration and support staff	4	3
	2024	2023
	£	£
Wages, salaries and pension	80,756	51,744

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	70,327
Investment Income	176
Total	70,503

EXPENDITURE ON

Charitable activities	-78,349
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NET INCOME (EXPENDITURE)

-7,846

RECONCILIATION OF FUNDS

Total funds brought forward	47,974
TOTAL FUNDS CARRIED FORWARD	40,128

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	950	950
Nest Pension	311	188
Credit Card	1,075	311
PAYE	2,883	0
Other Creditors	2,127	0
	<u>7,346</u>	<u>1,449</u>

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PREPAYMENTS AND DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
Grants Receivable	8,593	0
PAYE tax paid on account with HMRC	0	1,111

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MOVEMENT IN FUNDS

	At 01/4/23	Net Movement in funds	At 31/3/24
	£	£	£
Unrestricted Funds	29,946	1,824	31,770
Restricted Funds	10,182	12,039	22,221
	<u>40,128</u>	<u>13,863</u>	<u>53,991</u>

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Funds	17,872	-16,048	1,824
Northern Health & Social Care Trust	59,183	-59,183	0
	<u>77,055</u>	<u>-75,231</u>	<u>1,824</u>

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Restricted funds			
Other Grant Income	67,115	-55,076	12,039
	<u>67,115</u>	<u>-55,076</u>	<u>12,039</u>

Comparatives for movement in funds

	At 1/4/22	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>

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

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

9 Related Party Transactions

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR HOME-START EAST ANTRIM
FOR THE YEAR ENDED 31 MARCH 2024**

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	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Investment Income		
Deposit account interest	691	176
Charitable activities		
Grants	143,478	70,327
Total incoming resources	144,169	70,503
EXPENDITURE		
Charitable activities		
Wages & pensions	80,756	51,744
	80,756	51,744
Support Costs		
Management		
Rent	12,317	7,452
Insurance	1,016	975
Light and Heat	0	326
Telephone	2,024	1,057
Postage and stationary	1,551	703
Home Start Fee	1,269	273
Sundries	520	485
Travel Expenses	1,813	774
Volunteer Expenses	2,315	1,141
Family expenses & spend fund	22,140	9,013
Learning and development	196	528
Operating Lease	332	193
Subscriptions	396	619
Advertising & Promotion	1,136	278
	47,024	23,816
Accountancy fees	950	950
Bank Charges	195	152
	1,145	1,102
Information technology		
Repairs and renewals	1,142	1,405
Legal & Professional Costs		
Legal & Professional fees	240	283
Total Resources Expended	130,307	78,350
Net expenditure	13,863	-7,847

**DETAILED STATEMENT OF RESTRICTED AND UNRESTRICTED FUNDS FOR HOME-START
EAST ANTRIM FOR THE YEAR ENDED 31 MARCH 2024**

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Movement in Funds

	At 01/04/2023 £	Net Movement in Funds £	Transfer Between Funds £	At 31/03/2024 £
Unrestricted funds				
General Funds	29,946	1,824	4,374	36,144
Restricted funds				
The National Lottery	0	7,421	0	7,421
MEABC Equipment Grant 23/24	0	0	0	0
MEABC Baby Bank	0	0	0	0
Baby Bank Community Fund	0	5,639	0	5,639
Halifax	0	4,433	0	4,433
Cash for Kids - Emergency Fund	0	45	0	45
Cash for Kids - Equipment	0	309	0	309
Antrim and Newtownabbey Borough Council	0	0	0	0
NACN - Larne mums in mind	0	0	0	0
Impact Network NI	0	0	0	0
Warm Spaces	0	0	0	0
Awards 4 All	5,808	-5,808	0	0
Misc. Grant Income	4,374	0	-4374	0
	10,182	12,039	-4,374	17,847
Total Funds	40,128	13,863	0	53,991

Net Movement in funds, included in the above are as follows

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Funds	77,055	-75,231	1,824
Restricted funds			
The National Lottery	34,619	-27,198	7,421
MEABC Equipment Grant 23/24	1,166	-1,166	0
MEABC Baby Bank	749	-749	0
Baby Bank Community Fund	10,000	-4,361	5,639
Halifax	4,980	-547	4,433
Cash for Kids - Emergency Fund	2,500	-2,455	45
Cash for Kids - Equipment	5,000	-4,691	309
Antrim and Newtownabbey Borough Council	6,370	-6,370	0
NACN - Larne mums in mind	398	-398	0
Impact Network NI	837	-837	0
Warm Spaces	496	-496	0
Awards 4 All	0	-5,808	-5,808
	67,115	-55,076	12,039
	144,169	-130,307	13,863