

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 2025**

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

**HOME-START EAST ANTRIM
YEAR ENDED 31 MARCH 2025
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	Nicola Skillen Pauline McAuley Eileen Murphy Natalie Annesley Colleen Shaw
Independent Examiners		Falconer Stewart Chartered Accountants 248 Upper Newtownards Road Belfast County Antrim BT4 3EU

**HOME-START EAST ANTRIM
YEAR ENDED 31 MARCH 2025
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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 (aged 8 and under for families of children with a disability or health needs). Support is provided to families across the areas of Carrickfergus, Larne and Newtownabbey. Volunteers are the lifeblood of our charity; their dedication makes everything we do possible. During the financial year 49 volunteers supported delivery of Home-Start East Antrim services to local families.

Home-Visiting

Home-Start East Antrim's core support method is through delivery of weekly home-visiting support provided 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
- 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 and practical assistance
- encouraging parents' strengths and emotional well-being for the ultimate benefit of their own children

During the financial year 59 families received support from our Home Visiting service.

Group Support

Home-Start East Antrim delivers a variety of community-based group support services to families including weekly stay and play programmes for isolated families, parent carer support for families supporting a child with additional needs, specific stay and play sessions for children with additional needs, baby groups offering new parent support. During the financial year 106 families have attended group support programmes provided by Home-Start East Antrim.

Baby Bank Service Larne

In March 2024 Home-Start East Antrim launched our new Baby Bank support service. This service provides essential items for baby's and young children such as nappies, clothing, nursery equipment. Since launching, the Baby Bank has been warmly received by families and community partners alike. During the financial year 148 packages of support for babies and children were provided to families across Larne.

Financial Review

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

Principle Funding Source

The principal sources of income for the charity are a delivery contract with the Northern Health and Social Care Trust and a grant from The National Lottery Community Fund NI. Additional income is received through a variety of smaller grants from Trusts and Foundations, fundraising activities, and donations, which help to sustain our support to families across East Antrim.

Reserves Policy

The Trustees review the charity's reserves regularly to ensure that adequate funds are held to safeguard the continuity of services and to meet any unforeseen costs. It is the policy of the charity to maintain reserves at a level sufficient to cover approximately three to six months of unrestricted expenditure. This level is considered appropriate to provide financial stability, ensure the charity can meet its commitments, and allow time to adjust to any significant changes in income or expenditure. The Trustees recognise the importance of building and maintaining reserves at the agreed level and will continue to monitor financial performance and future funding opportunities to strengthen the charity's financial resilience.

The present level of reserves available to the charity is £43,782 (2024: £53,991) 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:

Nicola Skillen

Acting Chairperson

Dated: 19/12/2025

We report on the accounts of the company for the year ended 31 March 2025 which are set out on pages 4 to 11.

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: 22/10/2025

**STATEMENT OF FINANCIAL ACTIVITIES FOR HOME-START EAST ANTRIM
FOR THE YEAR ENDED 31 MARCH 2025**

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	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and Endowments from					
Charitable Activities		75,110	56,623	131,733	143,478
Investment Income	2	577	0	577	691
Total Income		<u>75,687</u>	<u>56,623</u>	<u>132,310</u>	<u>144,170</u>
Expenditure on					
Charitable Activities		79,634	62,884	142,519	130,307
Legal & Professional				0	0
Total resources expended		<u>79,634</u>	<u>62,884</u>	<u>142,519</u>	<u>130,307</u>
Net Income for the Year		-3,947	-6,261	-10,209	13,863
Transfer between funds		1,505	-1,505	0	0
Net Movement in Funds		-2,443	-7,766	-10,209	13,863
Reconciliation of Funds					
Total funds brought forward		36,144	17,847	53,991	40,128
Total Funds Carried Forward		<u>33,701</u>	<u>10,080</u>	<u>43,782</u>	<u>53,991</u>

Continuing Operations

All income and expenditure has arisen from continuing activities.

**BALANCE SHEET FOR HOME-START EAST ANTRIM
AS AT 31 MARCH 2025**

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	Notes	Unrestricted Funds	Restricted Funds	2025 £	2024 £
Fixed Assets					
Equipment Additions		595	0	595	0
Depreciation In Year		-119	0	-119	0
		<u>476</u>	<u>0</u>	<u>476</u>	<u>0</u>
Current Assets					
Cash at bank and in hand		29,083	10,080	39,163	52,743
Prepayments	7	1,111	0	1,111	0
Debtors	7	0	5,804	5,804	8,593
		<u>30,194</u>	<u>15,884</u>	<u>46,079</u>	<u>61,336</u>
Creditors:					
Amounts Falling Due Within One Year					
		<u>-2,773</u>	<u>0</u>	<u>-2,773</u>	<u>-7,345</u>
Net Current Assets					
		27,421	15,884	43,305	53,991
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>27,898</u>	<u>15,884</u>	<u>43,782</u>	<u>53,991</u>
Net Assets					
		<u>27,898</u>	<u>15,884</u>	<u>43,782</u>	<u>53,991</u>
Funds					
Unrestricted income funds	8			33,701	37,352
Restricted income funds				10,081	16,639
Total charity funds				<u>43,782</u>	<u>53,991</u>

For the financial year ended 31 March 2025, 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 19/12/2025 and signed on its behalf by:

Nicola Skillen
Acting Chairperson
Dated: 19/12/2025

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

	2025	2024
	£	£
Deposit account interest	577	691

3 TRUSTEES' REMUNERATION AND BENEFITS

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

4 STAFF COSTS

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

	2025	2024
	£	£
Administration and support staff	4	4

	2025	2024
	£	£
Wages, salaries and pension	96,448	80,756

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

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND ENDOWMENTS FROM

Charitable Activities	£
Income	143,478
Investment Income	691
Total	144,169

EXPENDITURE ON

Charitable activities	-130,307
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NET INCOME (EXPENDITURE) 13,863

RECONCILIATION OF FUNDS

Total funds brought forward 40,128

TOTAL FUNDS CARRIED FORWARD 53,991

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	975	950
Nest Pension	572	311
Credit Card	961	1,075
PAYE	0	2,883
Other Creditors	265	2,126
	<u>2,773</u>	<u>7,345</u>

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PREPAYMENTS AND DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
Grants Receivable	5,804	8,593
PAYE tax paid on account with HMRC	1,111	0

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MOVEMENT IN FUNDS

	At 01/4/24	Net Movement in funds	At 31/3/25
	£	£	£
Unrestricted Funds	36,144	-2,443	33,701
Restricted Funds	17,847	-7,767	10,080
	<u>53,991</u>	<u>-10,210</u>	<u>43,780</u>

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

	Incoming Resources	Resources expended	Transfers	Movement in funds
	£	£	£	£
Unrestricted funds				
General Funds	64,364	-64,364	1,505	1,505
Northern Health & Social Care Trust	11,323	-15,270	0	-3,947
	<u>75,687</u>	<u>-79,634</u>	<u>1,505</u>	<u>-2,443</u>

0

	Incoming resources	Resources expended	Transfers	Movement in funds
	£	£	£	£
Restricted funds				
Other Grant Income	56,623	-62,884	-1,505	-7,767
	<u>56,623</u>	<u>-62,884</u>	<u>-1,505</u>	<u>-7,767</u>

Comparatives for movement in funds

	At 1/4/23	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>

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	17,872	-16,048	1,824
Northern Health & Social Care Trust	59,183	-59,183	0
Total funds	<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>

9 Related Party Transactions

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

10 Equipment Additions

	£
Complete PC System: Ryzen 5, Win Pro 24 " Monitor , keyboard and mouse.	485.00
Samsung Galaxy A14 4GB 128GB black	110.00
	<u>595.00</u>
Depreciation rate of 20% per annum straight line.	

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR HOME-START EAST ANTRIM
FOR THE YEAR ENDED 31 MARCH 2025**

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	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment Income		
Deposit account interest	577	691
Charitable activities		
Grants	131,733	143,478
Total incoming resources	132,310	144,169
EXPENDITURE		
Charitable activities		
Wages & pensions	96,448	80,756
Support Costs		
Management		
Rent	11,234	12,317
Insurance	1,069	1,016
Telephone	1,938	2,024
Postage and stationary	545	1,551
Home Start Fee	2,534	1,269
Sundries	519	520
Travel Expenses	1,616	1,813
Volunteer Expenses	2,866	2,315
Family expenses & spend fund	19,380	22,140
Learning and development	759	196
Operating Lease	334	332
Subscriptions	404	396
Advertising & Promotion	576	1,136
Depreciation	119	0
	43,893	47,024
Accountancy fees	1,000	950
Bank Charges	250	195
	1,250	1,145
Information technology		
Repairs and renewals	495	1,142
Legal & Professional Costs		
Legal & Professional fees	432	240
Total Resources Expended	142,519	130,307
Net expenditure	-10,209	13,863

DETAILED STATEMENT OF RESTRICTED AND UNRESTRICTED FUNDS FOR HOME-START EAST ANTRIM FOR THE YEAR ENDED 31 MARCH 2025

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Movement in Funds	At 01/04/2024	Net Movement in Funds	Transfer Between Funds	At 31/03/2025
	£	£	£	£
Unrestricted funds				
General Funds	36,144	-3,947	1,505	33,701
Restricted funds				
The National Lottery	7,421	292	0	7,713
MEABC Equipment Grant	0	-374	0	-374
MEABC Baby Bank	0	0	0	0
MEABC Volunteer Expansion Grant Income	0	-338	0	-338
Baby Bank Community Fund	5,639	-5,135	0	503
Halifax	4,433	-1,928	0	2,506
Cash for Kids - Emergency Fund	45	0	0	45
Cash for Kids - Equipment	309	-310	0	-1
Cash for Kids - Holiday Hunger	0	0	0	0
Antrim and Newtownabbey Borough Council	0	0	0	0
Warm Spaces	0	0	0	0
Brighter Futures	0	517	-517	0
Clanmill Housing Grab a Grand	0	69	-69	0
Blackburn Trust Income	0	299	-299	0
James Brown & Sons Income	0	620	-620	0
Save the children Baby bank alliance	0	27	0	27
	17,847	-6,261	-1,505	10,080
Total Funds	53,991	-10,209	0	43,782

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

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Funds	75,687	-79,634	-3,947
Restricted funds			
The National Lottery	38,507	-38,215	292
MEABC Equipment Grant	564	-939	-374
MEABC Baby Bank	0	0	0
MEABC Volunteer Expansion Grant Income	338	-675	-338
Baby Bank Community Fund	0	-5,135	-5,135
Halifax	4,800	-6,728	-1,928
Cash for Kids - Emergency Fund	0	0	0
Cash for Kids - Equipment	0	-310	-310
Cash for Kids - Holiday Hunger	3,000	-3,000	-0
Antrim and Newtownabbey Borough Council	4,014	-4,014	0
Warm Spaces	0	0	0
Brighter Futures	750	-233	517
Clanmill Housing Grab a Grand	1,000	-931	69
Blackburn Trust Income	1,200	-901	299
James Brown & Sons Income	1,250	-630	620
Save the children Baby bank alliance	1,200	-1,173	27
	56,623	-62,884	-6,261
	132,310	-142,519	-10,209