

Charity registration number NIC102304

Company registration number NI040618 (Northern Ireland)

**EAST BELFAST SURE START
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

EAST BELFAST SURE START

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B McConnell M Martin T Hughes L McCullough H McEvoy B McCormick B Wallace C Humphrey Gillian Ruth Hamilton Nagesh Siddegowda Rev Samuel Robinson (Appointed 9 May 2023) (Appointed 13 November 2023) (Appointed 12 March 2024) (Appointed 13 November 2023)
Secretary	T Ripley McElvogue NIC102304
Charity number	N1040618
Company number	55 Templemore Avenue Belfast Co. Antrim BT5 4FP
Registered office	Auditor Keamey & Co 2nd Floor Donegall House 98-102 Donegall Street Belfast BT1 2GW

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EAST BELFAST SURE START

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present the annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing documents, a deed of trust, the Companies Act 2006 and "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

East Belfast Sure Start is a Government initiative targeting 0-3 year olds and their families, recognising the importance of supporting parents and carers, and the value of quality experiences to very young children.

The purpose of East Belfast Sure Start is to work with parents and children to promote the physical, intellectual, social and emotional development of pre-school children - particularly those who are disadvantaged - to ensure they can flourish at home and when they get to school.

There has been no change in the charity's objectives during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities:

The core services of East Belfast Sure Start are:

Outreach and home visiting services, to make contact as early as possible in the child's life and draw families into using other services.

Family support, including befriending, social support and parenting information, both group and home based.

Good quality play, learning and child care experiences for children, both group and home based.

Primary and community health-care and advice.

Support for children with special needs, both within the Sure Start services offered and through signposting to more specialised services where necessary.

EAST BELFAST SURE START

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Public benefit

The purposes of East Belfast Sure Start are to promote the benefit of the inhabitants of East Belfast, and in particular but not exclusively children under four years of age and their families, without distinction of sex, age, special needs, race, political, religious or other opinions by associating together the said inhabitants, local authorities, public agencies, voluntary and other organisations in a common effort, to relieve poverty, sickness and disablement.

The direct benefits which flow from this purpose include:

- Children prepared for school/education
- Parents aware and informed of entitlement to social benefit system, inclusion of children with special needs, accessible, low cost childcare.

These benefits can be demonstrated by:

- Verbal feedback from parents whose children attend childcare programmes
- Evaluation reports, questionnaires and surveys completed by parents using a range of services, to preserve and protect health.

Parents can be made aware and informed of general healthcare issues for them and their family and signposted to relevant specialist support services such as child development clinics, autism services and health and social care services in the voluntary and community sectors.

These benefits can be demonstrated by:

- The number of children referred to specialist support services who will receive early intervention and better health care
- Improved health and social care provided for and by families.

The Sure Start data base provides statistical returns of beneficiaries to advance education. The direct benefits which flow from this purpose include:

- Children are able to flourish at home and when they get to school
- Parents participating in training and development programmes that enhance their skills, knowledge and parenting abilities.

These benefits can be demonstrated by:

- Following training courses and parenting programmes evaluations carried out with parents
- Children receiving quality care and education at Sure Start will leave with transitions reports to share with nurseries and primary schools. This will provide facilities in the interest of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the said inhabitants.

The direct benefits which flow from this purpose include:

- Families able to access social and leisure facilities to improve the health and wellbeing of all the family
- These benefits can be demonstrated by: Monthly reports recorded on number of families who use the service and have improved access to recreation and leisure facilities.

The beneficiaries are families with pre-school children aged 0-3 and expectant parents, who live in the designated area for Sure Start in the 25% most disadvantaged wards of N.I.

All early years settings have been registered with social services and are inspected annually. Routine risk assessments are carried out on all activities to ensure health and safety for participants, by a qualified team. Policies and procedures are followed with due regard to ensure the health and safety of user groups.

The only private benefit flowing from this purpose is that the Board employ a staff team to carry out all services and provisions. This is incidental and necessary to ensure the organisation provides benefit to its beneficiaries. Policies and procedures are in place to safeguard the organisation and staff in terms of proper governance and accountability.

The main source of grant funding for the charity has been and is currently the Department of Education administered through SPPG. This is supplemented by a number of smaller grants.

The reserves at the year end were £48,129. It is the view of the trustees, that given the nature of the charity and its activities and in particular its relatively stable funding, that minimum reserves are required.

Results are good and income remained healthy. Surplus for the year was £32,863 of which Restricted Funds were £20,048 and Unrestricted Funds were £12,815.

Financial review
The results for the year are set out on the Statement of Financial Activities.

We received a flat budget from our funders which made delivery of services challenging given there was an increased demand and complexity.

We invest in staff training to ensure that staff feel equipped to supported to deal with these growing needs in our children. We also ensure that we invest in supporting the emotional well being of our staff team.

We continue to struggle with the area of recruitment which is a sector wide struggle and sickness levels still continue to be higher than pre Covid. We have also seen a consistent increase in children with complex needs and delayed development which affects speech, language and communication and emotional regulation.

We continue to deliver a high number of services for our families including programs for Antenatal and Postnatal, children aged 1-2 years, 4 x Developmental Programme for 2 year olds and children with additional needs. This works is holistic and includes work with the whole family.

All of these visits also involve providing information, books and support materials to the family which we are able to do in partnership with organisations who support us, such as local churches and Save the Children with the Early Years Grant Fund.

This year we delivered 3,152 on to ones in the form of home visits and meetings with parents and children in our centres. 1,218 families were sign posted to 2,270 services that would benefit their family life.

These rates of engagement is a reflection of how much the service can accommodate families rather than the demand and this year has been affected by staff shortages. 2.5 vacant staff posts remained unfilled to combat an increase in salaries across all staff in an effort to retain staff and ensure our staff were being paid a fair wage in challenging economic conditions.

Category	2024	2023
Children	62%	62%
Mothers	59%	59%
Fathers	24%	24%
Families	61%	61%
Antenatal	35%	35%

2024 2023

Engagement has either improved or stayed the same throughout the year with a slight increase in engagement of antenatal families.

Local Parents and performance East Belfast Sure Start registrations have increased by 15% in 2024.

FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Major risk is a material reduction in funding. This has been secured for 2024/25.

Plans for future periods

Future plans

It has been a challenge to think about future developments with the threat of cuts to the government budgets. Whilst our budget has remained the same for 2023/24 our costs are increasing due to inflation. Our priority is to provide an excellent service for our families and we will work within our future budget to ensure that. However, any funding cuts will mean that less families and children will be able to access our much needed services.

Structure, governance and management

The charity is a company limited by guarantee, as defined by Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

B McConnell	
E Westerhuis	(Resigned 12 November 2023)
M Martin	
T Hughes	
E Daly	(Resigned 12 September 2023)
L McCullough	
H McEvoy	
B McCormick	
B Wallace	
T Ripley McElvogue	(Resigned 9 May 2023)
C Humphrey	(Appointed 9 May 2023)
Gillian Ruth Hamilton	(Appointed 13 November 2023)
Nagesh Siddegowda	(Appointed 12 March 2024)
Rev Samuel Robinson	(Appointed 13 November 2023)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors of the company are also charity trustees for the purposes of Charity Law. Under the requirements of the Memorandum and Articles of Association directors are elected at an Annual General Meeting by the members (in person, or through an authorised representative or by proxy).

All new directors receive in-house induction and training appropriate to their roles.

East Belfast Sure Start has a Management Committee, made up of Trustees. The Committee meets regularly and are responsible for the strategic direction and policy of the charity. The day to day responsibility for the provision of the services rests with the manager and the senior management team.

Auditor

In accordance with the company's articles, a resolution proposing that Kearney & Co be reappointed as auditor of the company will be put at a General Meeting.

2024/03/31

Company Secretary
T. R. M. M. M.



The trustees' report was approved by the Board of Trustees.

Disclosure of information to auditor
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit and of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

THIS STATEMENT STARTS

EAST BELFAST SURE START

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of East Belfast Sure Start for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Our audit was conducted in accordance with the financial reporting framework that has been applied in their preparation. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements: give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its including resources and application of resources, including its income and expenditure, for the year then ended; have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the requirements of the Companies Act 2006.

Basic information We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard. Opinions on other matters prescribed by the Companies Act 2006 In our opinion, based on the work undertaken in the course of our audit: the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

EAST BELFAST SURE START

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF EAST BELFAST SURE START

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the company's members, as a body, in accordance with the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

EAST BELFAST SURE START

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF EAST BELFAST SURE START

Mr. Gibbons
(Senior Statutory Auditor)
for and on behalf of
Chartered Accountants
Statutory Auditor

2nd floor
Donegall House
95-102 Donegall Street
Belfast
BT1 2GW

20 August 2024



EAST BELFAST SURE START

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	12,633		14,864	
Cash at bank and in hand		65,535		43,664	
		<u>78,168</u>		<u>58,528</u>	
Creditors: amounts falling due within one year	12	(30,039)		(43,262)	
Net current assets			48,129		15,266
Net assets excluding pension liability			<u>48,129</u>		<u>15,266</u>
The funds of the charity					
Restricted income funds	14		24,954		4,905
Unrestricted funds			23,175		10,360
			<u>48,129</u>		<u>15,266</u>

The financial statements were approved by the trustees on 30 August 2024

H. M. Evoy

H McEvoy
Treasurer

Bridget McCormick

B McCormick
Chairperson

Company registration number NI040618 (Northern Ireland)

EAST BELFAST SURE START

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2023	2024	2024	2023	2023
	£	£	£	£	£	£
Income from:						
3 Donations and legacies	2,398	420	2,398	-	-	420
4 Charitable activities	20,000	1,087,490	1,134,812	1,114,812	1,087,490	1,087,910
Total income	22,398	1,087,490	1,137,210	1,114,812	1,087,490	1,087,910
Expenditure on:						
5 Charitable activities	9,583	1,090,165	1,104,347	1,094,764	1,090,165	1,090,165
Total expenditure	9,583	1,090,165	1,104,347	1,094,764	1,090,165	1,090,165
Net income/(expenditure) and movement in funds	12,815	(2,675)	32,863	20,048	420	(2,255)
Reconciliation of funds:						
Fund balances at 1 April 2023	10,360	9,940	15,266	4,906	7,581	17,521
Fund balances at 31 March 2024	23,175	10,360	48,129	24,954	4,906	15,266

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EAST BELFAST SURE START

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	18		21,871		(1,761)
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			21,871		(1,761)
Cash and cash equivalents at beginning of year			43,664		45,425
Cash and cash equivalents at end of year			65,535		43,664

Charity earns the right to consideration by its performance. Where income is received in advance of performance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, the income is accrued.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.4 Income

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.3 Charitable funds

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.2 Going concern

The financial statements have been prepared under the historical cost convention, (modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value). The principal accounting policies adopted are set out below.

The financial statements are prepared in sterling, which is the functional currency of the charity. All monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared in accordance with the charity's (governing document), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

1.1 Accounting convention

East Belfast Sure Start is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 55 Templemore Avenue, Belfast, Co. Antrim, BT6 4EP.

1 Accounting policies

EAST BELFAST SURE START

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property improvements	10% straight line
Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

EAST BELFAST SURE START

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	2024 £	2023 £
DOE SPPG	1,061,880	1,046,840
East Side Partnership	676	1,459
East Belfast Community Dev Agency	-	9,560
Save the Children	44,797	-
Belfast City Council	-	1,997
BWEY Programme DE	25,443	18,618
Other income	2,016	9,016
	<u>1,134,812</u>	<u>1,087,490</u>
Analysis by fund		
Unrestricted funds	20,000	-
Restricted funds	<u>1,114,812</u>	<u>1,087,490</u>
	<u>1,134,812</u>	<u>1,087,490</u>

8 Charitable activities

	2024	2023
Gift costs	762,756	743,764
Travel and subs	63,235	69,636
Insurance	7,203	6,303
Heat and light	19,139	18,734
Telephone service Charge	20,470	20,180
Telephone and internet	6,077	6,101
Postage and stationery	6,766	11,302
Repairs and maintenance	14,949	18,044
Computer running costs	6,071	2,632
Travel expenses	3,657	2,428
Health and safety	2,000	2,000
Subscriptions	4,908	5,080
Training	6,992	8,161
Bank charges	621	819
General expenses	2,048	1,351
Other charitable expenditure	153,484	174,170
	<u>1,100,747</u>	<u>1,026,565</u>
Share of governance costs (see note 6)	3,600	3,600
	<u>1,104,347</u>	<u>1,030,165</u>

Analysis by fund
Unrestricted funds
Restricted funds

	1,104,347	1,090,165
	9,583	-
	1,094,764	1,090,165
	<u>1,104,347</u>	<u>1,090,165</u>

6 Support costs

Support Governance costs

	2024	2023
Audit fees	3,600	3,600
Analysed between Charitable activities	-	-
	<u>3,600</u>	<u>3,600</u>

Governance costs includes payments to the auditors of £3,600 (2023- £3,600) for audit fees.

EAST BELFAST SURE START

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	3,600	3,600
	<u> </u>	<u> </u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	37	41
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	684,968	666,356
Social security costs	39,237	22,829
Other pension costs	58,548	54,579
	<u> </u>	<u> </u>
	<u>782,753</u>	<u>743,764</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	12,633	14,864
	<u> </u>	<u> </u>

12	Creditors, amounts falling due within one year		
		30,039	43,263
		£	£
		2024	2023
13	Accruals and deferred income		
		30,039	43,263
		£	£
		2024	2023
14	Retirement benefit schemes		
		58,548	54,579
		£	£
		2024	2023
15	Defined contribution schemes		
		58,548	54,579
		£	£
		2024	2023

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April	2023	At 1 April	2024
	Incoming resources	£	Incoming resources	£
	4,906		1,114,812	
	(1,094,764)		(1,094,764)	
	24,954		24,954	
	Resources expended	£	Resources expended	£
Previous year:	At 1 April	2022	At 31 March	2023
	Incoming resources	£	Incoming resources	£
	7,581		1,087,490	
	(1,090,165)		(1,090,165)	
	4,906		24,954	
	Resources expended	£	Resources expended	£
General funds	10,360		22,398	
	(9,583)		(9,583)	
	23,175		23,175	
	Resources expended	£	Resources expended	£
At 31 March	2024		At 31 March	2023
	10,360		10,360	
	£		£	
	2024		2023	

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

15 Unrestricted funds

	At 1 April	2023	At 1 April	2022
	Incoming resources	£	Incoming resources	£
	10,360		9,940	
	(9,583)		(9,583)	
	23,175		23,175	
	Resources expended	£	Resources expended	£
Previous year:	At 1 April	2022	At 31 March	2023
	Incoming resources	£	Incoming resources	£
	9,940		420	
	(9,583)		(9,583)	
	10,360		10,360	
	Resources expended	£	Resources expended	£
General funds	10,360		10,360	
	£		£	
	2024		2023	

EAST BELFAST SURE START

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	48,129	-	48,129
Long term liabilities	(24,954)	24,954	-
	<u>23,175</u>	<u>24,954</u>	<u>48,129</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	10,360	4,906	15,266
	<u>10,360</u>	<u>4,906</u>	<u>15,266</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

18 Cash generated from operations

	2024 £	2023 £
Surplus/(deficit) for the year	32,863	(2,255)
Movements in working capital:		
Decrease/(increase) in debtors	2,231	(5,063)
(Decrease)/increase in creditors	(13,223)	5,557
Cash generated from/(absorbed by) operations	<u>21,871</u>	<u>(1,761)</u>

19 Analysis of changes in net funds

The charity had no material debt during the year.

20 Share capital

The Company is limited by guarantee and has no share capital.

**EAST BELFAST SURE START
YEAR ENDED 31st MARCH 2023**

SPPG CORE FUNDING

	2024	2024
	£	£
INCOME		
HSCB		991,763
EXPENDITURE		
PAYROLL COSTS		
Salaries	736,716	736,716
GOOD & SERVICES		
Estates		
Templemore and Carew Services	26,804	
Rent and Rates	62,885	
Heat, Light, Water	19,879	
Maint and Repairs including cleaning	14,949	
Phone Fax and Internet	5,577	
IT Maintainance	5,471	
Insurance	6,388	
Staff Related Costs		
Travel	3,357	
Training	6,492	
Professional Fees		
Audit Fees	3,100	
Bank Fees	621	
Subscriptions	147	
Health and Safety	2,000	
HR Consultancy	2,992	
Sage Software	4,261	
Programme Delivery		
Stationery, Printing, Postage	5,255	
Running Costs	22,758	
Partner Management		
Service Level Agreements	62,111	
Sub Total		255,047
Total Expenditure		991,763
Net Over/Underspend in the Year		<u><u>0</u></u>

SPPG 23/24 Expansion Funding**2024****2024****£****£****INCOME**

SPPG

70,117

EXPENDITURE**PAYROLL COSTS**

Salaries

26,626

Sub Total

26,626

GOOD & SERVICES**Estates**

Phone Fax and Internet

500

Insurance

900

IT Maintainance

600

Staff Related Costs

Training

500

Professional Fees

HR Consultancy

500

Sage Software

500

Audit Fees

500

Programme Delivery

Postage & Stationery

75

Printing & Materials

500

Recruitment and Advertising

300

Running Costs

12,113

Travel

200

Venue Hire

1,000

Partner Management

Service Level Agreements

25,303

Sub Total

43,491

TOTAL70,117

