

EAST BELFAST SURE START

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B McConnell M Martin T Hughes L McCullough H McEvoy B McCormick B Wallace Gillian Ruth Hamilton Nagesh Siddegowda Rev Samuel Robinson J Reaney	(Appointed 1 December 2024)
Secretary	T Ripley McElvogue	
Charity number (England and Wales)	NIC102304	
Company number	NI040618	
Registered office	55 Templemore Avenue Belfast Co. Antrim BT5 4FP	
Auditor	Kearney & Co 2nd Floor Donegall House 98-102 Donegall Street Belfast BT1 2GW	

EAST BELFAST SURE START

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 2025

Achievements and performance

East Belfast Sure Start new registrations for 24/25 were 1,061 compared to 1,130 in 23/24 and these have been made up of a higher number of self - referrals than professional referrals. It should be noted that the child population figures aged 0-3 in East Belfast Sure Start have dropped by 616 children according to the latest statistics.

Engagement has fallen for all aspects of our service during 24/25 and the full effect of losing staff posts to facilitate wage increases in 23/24 is still being felt with a reduction of child development places on offer. We have restructured our staffing during this year to ensure we are able to continue to offer accessible services for all families within the confines of our budget.

We were able to deliver 3,479 one to one's in the form of home visits and meetings with parents and children in our centres an increase of 10% on last year's contacts. 1,751 families were signposted to services that would benefit their family life, an increase of 41% on last year. We were also able to distribute 5,625 resources throughout the year in the form of information, books, play equipment and poverty relief. This is only possible through partnerships with local organisations.

Programmes for all ages from antenatal to age 4 continue to be delivered in a holistic way and includes work with the whole family unit.

Although issues with recruitment have affected the service we reached a level towards the end of this financial year when all posts were filled.

We continue to see a consistent increase in children with complex needs, neurodiversity and delayed development which effects speech, language and communication and emotional regulation. This work takes considerable skill and time and perhaps is reflected in our engagement numbers as more intense work is needed with both families and children.

We have invested in staff training throughout the year to ensure that staff feel equipped and supported to deal with these growing needs in our children as well as continuing to look at the emotional health and wellbeing of the staff team.

Receiving a cost of living increase during the year from Department of Education enabled us to be able to keep our staff team in place and stabilise our service which has meant a sustainable service.

Financial review

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

Deficit for the year was £27,759 of which Restricted Funds were £23,109 and Unrestricted were £4,650.

Although the accounts show a deficit in the year this has been covered by brought forward reserves from prior year.

The reserves at the end of the year were £20,370. 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.

Principal funding sources

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.

EAST BELFAST SURE START

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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, but 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.

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



T Ripley McElvogue
Company Secretary

12 August 2025

EAST BELFAST SURE START

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EAST BELFAST SURE START

Opinion

We have audited the financial statements of East Belfast Sure Start (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 charitable company's affairs as at 31 March 2025 and of its incoming 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.

Basis for opinion

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.

Other information

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

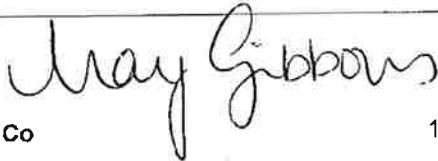
In our opinion, based on the work undertaken in the course of our audit:

- 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

May Gibbons
(Senior Statutory Auditor)
for and on behalf of Kearney & Co



12 August 2025

Chartered Accountants
Statutory Auditor

2nd Floor
Donegall House
98-102 Donegall Street
Belfast
BT1 2GW

EAST BELFAST SURE START


BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	7,213		12,633	
Cash at bank and in hand		35,701		65,535	
		<u>42,914</u>		<u>78,168</u>	
Creditors: amounts falling due within one year	12	(22,544)		(30,039)	
Net current assets			20,370		48,129
Net assets excluding pension liability			20,370		48,129
			<u>20,370</u>		<u>48,129</u>
The funds of the charity					
Restricted income funds	14		1,845		24,954
Unrestricted funds			18,525		23,175
			<u>20,370</u>		<u>48,129</u>

The financial statements were approved by the trustees on 12 August 2025

H McEvoy
Treasurer



B McCormick
Chairperson



Company registration number NI040618 (Northern Ireland)

EAST BELFAST SURE START

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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, BT5 4FP.

1.1 Accounting convention

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" 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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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.

1.2 Going concern

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.

1.3 Charitable funds

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

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.

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

1.4 Income

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.

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.

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.

Grants receivable income, where related to performance and specific deliverables, is accounted for as the 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.

EAST BELFAST SURE START

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	-	2,398

EAST BELFAST SURE START

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	2025 £	2024 £
Staff costs	868,168	782,753
Rent and rates	67,378	63,885
Insurance	8,131	7,288
Heat and light	15,625	19,879
Templemore Service Charge	21,762	20,480
Telephone and internet	6,045	6,077
Postage and stationery	5,453	5,755
Repairs and maintenance	32,742	14,949
Computer running costs	8,762	6,071
Travel expenses	3,781	3,557
Health and safety	2,000	2,000
Subscriptions	6,790	4,908
Training	13,049	6,992
Bank charges	782	621
General expenses	408	2,048
Other charitable expenditure	165,037	153,484
	<u>1,225,913</u>	<u>1,100,747</u>
Share of governance costs (see note 6)	4,800	3,600
	<u>1,230,713</u>	<u>1,104,347</u>
Analysis by fund		
Unrestricted funds	5,050	9,583
Restricted funds	1,225,663	1,094,764
	<u>1,230,713</u>	<u>1,104,347</u>

6 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Audit fees	-	4,800	4,800	3,600
	<u>-</u>	<u>4,800</u>	<u>4,800</u>	<u>3,600</u>
Analysed between Charitable activities	-	4,800	4,800	3,600
	<u>-</u>	<u>4,800</u>	<u>4,800</u>	<u>3,600</u>

Governance costs includes payments to the auditors of £4,800 (2024- £3,600) for audit fees.

EAST BELFAST SURE START

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	22,544	30,039

13 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	80,183	58,548

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 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
	24,954	1,202,554	(1,225,663)	1,845
Previous year:				
	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	4,906	1,114,812	(1,094,764)	24,954

15 Unrestricted funds

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.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	23,175	400	(5,050)	18,525
Previous year:				
	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	10,360	22,398	(9,583)	23,175

SPPG CORE FUNDING
2024/2025

24/25
£

24/25
£

INCOME

HSCB

1,170,279

EXPENDITURE

PAYROLL COSTS

Salaries

836,484

836,484

GOOD & SERVICES

Estates

Templemore and Carew Services

31,020

Rent and Rates Including Venue Hire

65,069

Heat, Light, Water

16,063

Maint and Repairs

11,380

Cleaning

12,785

Phone Fax and Internet

6,045

IT Maintainance

8,762

Insurance

8,131

Staff Related Costs

Travel

3,781

Training

11,911

Professional Fees

Audit Fees

4,800

Bank Fees

782

Subscriptions

1,664

Health and Safety

2,000

HR Consultancy

4,329

Sage Software

5,126

Programme Delivery

Printing & Materials

2,047

Stationery & Postage

3,892

Equipment and resources and programme activities

44,387

Partner Management

Service Level Agreements

89,821

Sub Total

333,795

Total Expenditure

1,170,279

Net Underspend in the Year

0