

CLAN MOR SURESTART
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 045311

CHARITY REGISTRATION NUMBER NIC 105001

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

CLAN MOR SURESTART
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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FOR THE YEAR ENDED 31ST MARCH 2023

OFFICERS AND OTHER INFORMATION

Directors	Danny Power (Chairperson) Elizabeth McShane Barry Fegan
Management Committee	Danny Power Barry Fegan Sara Hunter Paul O'Neill Elizabeth McShane Riognach Doherty
Secretary	Elizabeth McShane
Programme Co-ordinator	Claire Neill
Registered Office	Maureen Sheehan Centre 106 Albert Street Belfast BT12 4HL
Auditors	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Solicitors	Breen Rankin Lenzi Alameda Terrace 266 Falls Road Belfast BT12 6AL
Bankers	AIB (NI) 35 University Road Belfast, BT7 1ND
Company Registration Number	NI 045311
Charity Registration Number	XR 65640
Charity Commission for Northern Ireland Registration Number	NIC 105001

CLAN MOR SURESTART
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TRUSTEES ANNUAL REPORT

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their annual report together with the financial statements of the charity for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act 2006 purposes. The Trustees confirm that the financial statements comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Reference and Administrative Details

Reference and administrative details are shown in the schedule of members and professional advisors on page 1 of the financial statements.

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law. The Directors and trustees who served the charity during the period were as follows:

Danny Power

Elizabeth McShane

Barry Fegan

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Each member has agreed to contribute £1 in the event of a compulsory winding up. It is registered as a charity with The Charity Commission for Northern Ireland.

Appointment of Trustees

The Board of Trustees is responsible for the overall governance of the charity. Trustees are elected at the Annual General Meeting by the members present and the total number of Trustees shall not be less than 3.

Trustees shall hold office until the next Annual General Meeting following his/her appointment. A retiring Trustee shall be eligible for re-election.

The Trustees shall have the power at any time and from time to time to appoint anybody to be a Trustee, either to fill a casual vacancy or as an addition to the existing Trustees. Any Trustee so appointed shall hold office until the next following Annual General Meeting and shall then be eligible for election.

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FOR THE YEAR ENDED 31ST MARCH 2023
TRUSTEES ANNUAL REPORT

Trustee Induction and Training

New Trustees undergo an induction to brief them on their legal obligations under charity and company law, the Charities Commission guidance on public benefit, content of the Memorandum and Articles of Association, the board of trustees and decision-making processes, policies and procedures, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees meet monthly, and delegates certain responsibilities to the Project Co-Ordinator. The Project Co-Ordinator is responsible for the day to day management of the affairs of the charity and for implementing the policies and operational plans as agreed by the Board of Trustees. Between meetings of the Board of Trustees, the Project Co-Ordinator reports to the Chairperson. The Project Co-Ordinator is assisted by a full time Administrator.

Related parties

None of the Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a trustee or senior manager of the charity to related parties must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a third party. There were no such disclosures in the current year.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks a charity may face.
- The establishment of systems and procedures to mitigate those risk identified
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is a major financial risk for the charity. A key element in the management of financial risk via the reserves policy. Attention has also been focused on non-financial risk arising from fire, health and safety of employees, volunteers and scheme users. In providing access and opportunities to people and children, the Charity recognises that there are potential risks to children and vulnerable adults. A key element in the management of non-financial risk is the establishment and implementation of a robust chart of policies and procedures including Access NI Disclosure Check, Child Protection Policy and the renewal and training of staff in this area.

The Trustees are satisfied that the necessary policies and procedures are in place to safeguard participants, and ensure that the benefits provided outweigh any potential harm.

CLANMOR SURESTART
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TRUSTEES' ANNUAL REPORT

Objectives and Activities

We provide a range of activities and services for parents and their children in the area. Home visiting and family support services individual to each family. Programmes for parents in supporting parenting and development of their children. Play and development programmes for children under 4 years. Stay and play facilities for parents and children. Health information and advice for families with specialist programmes exploring behaviour management and speech and language. A range of seasonal events, fun activities and trips. Developmental Programme for two year olds.

Charitable Purposes

- To promote the benefit of the parents and children of Falls and Clonard Wards of Belfast City without distinction of race or political, religious or other opinions by associating together with the said parents/ children and local authorities, voluntary and other organisations in a common effort to advance education, improve health and well-being and to provide facilities in the interests of social and emotional welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said parents/ children.
- To relieve the suffering and distress of parents/ children who by reason of health, social or economic circumstances, have need of such facilities
- To help parents/children in the area to reach their full potential thereby offering something back to their community.

Public Benefit Statement

The direct benefits which flow from our purposes include:

- Improved health and well-being and improve the ability to learn for parents of children under 4 and their children in the area and reduced levels of stress and anxiety as well as improving the quality of life and the improved relationships for the parents and their children.
- The benefit will be demonstrated by improved educational outcomes for children in the area through monitoring the attendance at school, the attainment at GCSE level, which can be accessed through the Children and Young Peoples Strategic Partnership (CYPSP)
- The health outcomes will be demonstrated by improved levels of fitness in young children, reduced rates of obesity and dental cases. There is an annual report which parents inform and are active in contributing to with evaluations carried out on all programmes delivered. It is likely there will be no harm flowing from our purposes.
- Parents and children in the area enabled to access information and services which support and promote good quality play and learning in a timely and relevant manner in locations relevant to them in the local community which will reduce the levels of stress.
- The benefits are demonstrated through regular evaluations and feedback on all programmes the parents participate in and through regular inspections and reports by DHSSPS for the which childcare element. The Children and Young Peoples Strategic Partnership (CYPSP) website has trended data which demonstrates the effectiveness and improved outcomes for the children and their parents in the area.
- The benefits which flow from the above include educational improvement for parents to access further education or employment and for children to have improved educational outcomes and to be prepared for school life and life in general. Evaluations completed on all elements of the programme and annual reports produced showing participation and engagement on the programmes.

CLANMOR SURESTART
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TRUSTEES ANNUAL REPORT

Achievement and Performance

As detailed in Clan Mor Sure Start Business Plan during 2022/2023 we have 679 children and 591 families registered for our services. These services include home visiting to families which have a one to one supportive and information service for families we work with. These visits can incorporate:

- Health information
- Parenting
- Speech and Language
- Infant massage
- Breast feeding support
- Home management

As of April 2022 we have made significant steps back towards normality post Covid 19 with children's face to face programmes running as normal and group work resuming. A summary of the various aspects of Clan Mors services is below:

* Home visiting support to families has resumed fully, with appropriate checks prior to visits. In excess of five hundred visits completed annually.

*All groups have resumed such as ante natal and parenting programmes, lunch club and baby therapies.

* Summer scheme resumed with various trips taking place across the province.

* All children's programmes running with the addition of a new Additional Needs Programme and a Newcomer Families programme which meets twice a week. Over 150 children attend programmes on a weekly basis.

*Special events held at Easter, Halloween and Christmas in partnership with other local Falls service providers.

* Participated in various activities as part of the West Belfast Feile.

Financial Review

The charity achieved a net deficit of £323 from a total income of £619,279

(For 2021/22: Net income surplus was £257 from a total income of £599,729). The principal funding sources were grants from the NI Health and Social Care Board, along with income from donations and fundraising. The support of our funders continues to be essential to maintaining our programme of activities.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Trustees consider it prudent that unrestricted reserves should be sufficient to cover three months of gross average annual unrestricted expenditure. The amount of unrestricted funds held at 31st March 2023 was £53,112. (For 2022: £53,112).

Auditors

A resolution to re-appoint the auditors, O'Hara Shearer, Chartered Accountants and Statutory Auditors will be proposed at the Annual General Meeting.

Small company exemption

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Responsibilities of the Trustees

The charity trustees (who are also the directors of Clan Mor Surestart for the purposes of company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. The Trustees present their report and the financial statements of the charity for the year ended 31st March 2020. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) (effective 1st January 2016).

CLAN MOR SURESTART
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TRUSTEES ANNUAL REPORT

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those 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 (FRS 102);
- Comply with the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015;
- Comply with the Charities Act (Northern Ireland) 2008;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees



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DANNY POWER (CHAIRPERSON)

Date: 20th October 2023

CLAN MOR SURESTART
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Opinion

We have audited the financial statements of Clan Mor Surestart (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of 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 2023 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- 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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

CLAN MOR SURESTART
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in 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:

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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.

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 directors 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 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of any non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

CLAN MOR SURESTART
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

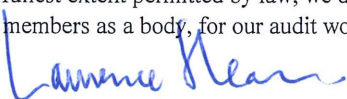
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS

547 Falls Road
Belfast
BT11 9AB

Dated: 20th October 2023

CLAN MOR SURESTART
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

Income Recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets

All tangible fixed assets are recorded at cost.

CLAN MOR SURESTART
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Premises adaptations	5% residual value
Office equipment	20% residual value
Computer equipment	25% residual value

Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a defined contribution pension scheme. This is operated via the UK Government NEST Pension Scheme.

Debtors and Prepayments

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

CLAN MOR SURESTART
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the charitable objectives of the charity unless the funds have been designated for other purposes.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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

The income received from funders depends on the charity meeting detailed criteria on expenses plans.

Grants given under such conditions are also given subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income is only deferred when the donor specifies that the grant/donation must only be used in future accounting periods; or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when: fees/performance related grants are received in advance of the performance/event to which they relate.

Reserves Policy

Restricted funds must be be utilised in compliance with funder criteria. Specifically, Department of Education Governance and Accountability guidance also provides details of a new reserves policy.

Sure Start Projects are permitted to hold a maximum of two weeks equivalent of their annual budget allocation as reserves, if required, for working capital requirements at the financial year end.

In line with the requirement from our key funder, the organisation is unable to allocate any unused funding to reserves. All unspent monies must be returned to the funder.

CLAN MOR SURESTART
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 31ST MARCH 2023

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	1	-	-	-	-	-
Income from investments	2	-	-	-	-	-
Income from charitable activities	3	-	619,279	-	619,279	599,729
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWMENTS		-	619,279	-	619,279	599,729
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	-	619,602	-	619,602	599,472
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		-	619,602	-	619,602	599,472
NET INCOME/(EXPENDITURE)		-	(323)	-	(323)	257
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		-	(323)	-	(323)	257
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		53,112	19,627	-	72,739	72,482
TRANSFERS BETWEEN FUNDS	16	-	-	-	-	-
REALLOCATION OF FUNDS TO CURRENT YEAR	16	-	-	-	-	-
TOTAL FUNDS CARRIED FORWARD		53,112	19,304	-	72,416	72,739

The Statement of Financial Activities includes all gains and losses in the year and therefore a
Statement of Total Recognised Gains and Losses has not been prepared

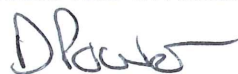
All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

CLAN MOR SURESTART
BALANCE SHEET
AS AT 31ST MARCH 2023

	NOTES	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	1,050	1,327
CURRENT ASSETS			
Debtors and prepayments	11	1,239	1,164
Cash at bank	10	74,709	74,689
Cash in hand		149	149
		76,097	76,002
Creditors: amounts falling due within one year	12	(4,344)	(3,926)
		71,753	72,076
NET CURRENT ASSETS/(LIABILITIES)		71,753	72,076
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		72,803	73,403
Creditors: amounts falling due after more than one year	13	(387)	(664)
		72,416	72,739
NET ASSETS/(LIABILITIES)		72,416	72,739
FUNDS:			
ENDOWMENT FUNDS			
		-	-
UNRESTRICTED INCOME FUNDS	14/15/16/17/19	53,112	53,112
RESTRICTED INCOME FUNDS	14/15/16/17/20	19,304	19,627
		72,416	72,739
		72,416	72,739

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS :



DANNY POWER
DIRECTOR



ELIZABETH McSHANE
DIRECTOR

DATE 20th October 2023

DATE 20th October 2023

The accompanying accounting policies and notes form part of these financial statements

CLAN MOR SURESTART
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2023

	NOTES	2023 £	2022 £
CASHFLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	15	20	(439)
Net cash inflow/(outflow) from operating activities		20	(439)
Investing activities			
Investment income		-	-
Purchase of tangible fixed assets		-	-
Acquisition of investments		-	-
Disposal of investments		-	-
Disposal of tangible fixed assets		-	-
Net cash from investing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		20	(439)
Cash and cash equivalents at the beginning of the year		74,838	75,277
Cash and cash equivalents at the end of the year		74,858	74,838
Relating to:			
Cash at bank and in hand		74,858	74,838

The accompanying accounting policies and notes form part of these financial statements

CLAN MOR SURESTART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
	-	-	-	-	-	-

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Health & Social Care Board - Department of Education (DE) Core Funding	-	612,456	612,456	-	596,729	596,729
Health & Social Care Board - Department of Education (DE) Cost of Living Funding	-	6,823	6,823	-	-	-
Health & Social Care Board - DE Core Funding retraction of restricted reserves	-	-	-	-	-	-
Blackie River Community Group	-	-	-	-	-	-
Frank Buttle Trust	-	-	-	-	-	-
British Red Cross	-	-	-	3,000	-	3,000
Summer Schemes	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
	-	619,279	619,279	3,000	596,729	599,729

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

CLAN MOR SURESTART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Wages and salaries (See Note 8)	-	405,756	405,756	-	400,694	400,694
Social security costs (See Note 8)	-	25,317	25,317	-	24,026	24,026
Roden Street Community Development Group Salaries	-	-	-	-	-	-
Divis Joint Development Committee Salaries	-	91,826	91,826	-	88,001	88,001
Training and development	-	3,755	3,755	-	1,027	1,027
Staff uniforms	-	-	-	-	-	-
Travel costs and expenses	-	1,706	1,706	-	2,092	2,092
Programme costs - equipment	-	-	-	-	-	-
Programme costs - revenue	-	16,690	16,690	-	12,327	12,327
Red cross expenses	-	-	-	2,000	-	2,000
Department of Education (DE) core funding retraction Q4 underspend 2021/22 (Note 12/16)	-	-	-	-	-	-
Sundry expenses	-	-	-	-	-	-
	-	545,050	545,050	2,000	528,167	530,167

Support Costs and Governance costs

Telephone and internet	-	3,955	3,955	-	3,879	3,879
Rent and service charges	-	20,306	20,306	-	19,332	19,332
Community facilities rent	-	36,439	36,439	-	33,092	33,092
Insurance	-	2,582	2,582	-	2,390	2,390
Computer software and maintenance costs	-	3,098	3,098	-	2,748	2,748
Printing, postage and stationery	-	1,663	1,663	-	2,722	2,722
Repairs and maintenance	-	-	-	-	76	76
Capital equipment costs	-	-	-	-	-	-
Hire of equipment	-	1,775	1,775	-	726	726
Depreciation	-	277	277	-	350	350
Amortisation	-	(277)	(277)	-	(350)	(350)
Audit fees	-	3,942	3,942	-	3,786	3,786
Annual return fee	-	13	13	-	-	-
Bank interest and charges	-	779	779	-	554	554
	-	74,552	74,552	-	69,305	69,305

TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

	-	619,602	619,602	2,000	597,472	599,472
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CLAN MOR SURESTART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR	2023	2022
This is stated after charging/(crediting)	£	£
Auditors remuneration	3,942	3,786
Depreciation	277	350
Grants amortisation	(277)	(350)
	3,942	3,786

8. SALARY COSTS AND EMOLUMENTS	2023	2022
	£	£
Total staff costs were as follows:		
Wages and salaries - key management personnel	41,828	40,712
Wages and salaries - other staff	363,928	359,982
Employer social security costs - key management personnel	5,824	5,432
Employer social security costs - other staff	24,493	22,594
Employer social security costs - Statutory Maternity Pay Recoverable	-	-
Employer social security costs - Employment Allowance	(5,000)	(4,000)
	431,073	424,720

The average monthly number of employees during the year was as follows:	2023	2022
	Number	Number
	29	29

No employees had emoluments in excess of £60,000 (2022: £Nil)

Trustees' remuneration and benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2023. (2022: £Nil)

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2023. (2022: £Nil)

CLAN MOR SURESTART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

9. TANGIBLE FIXED ASSETS

	Premises Adaptations £	Office Equipment £	Computer Equipment £	Total £
COST				
As at 1st April 2022	-	7,701	6,962	14,663
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st March 2023	-	7,701	6,962	14,663
DEPRECIATION				
As at 1st April 2022	-	6,574	6,762	13,336
Charge for year	-	227	50	277
Eliminated on disposal	-	-	-	-
As at 31st March 2023	-	6,801	6,812	13,613
Net book value 2023	-	900	150	1,050
Net book value 2022	-	1,127	200	1,327

10. CASH AT BANK

	2023 £	2022 £
First Trust Bank - Restricted DE Core Funding	20,568	20,548
First Trust Bank - Unrestricted Funding	54,141	54,141
	<hr/>	<hr/>
	<u>74,709</u>	<u>74,689</u>

CLAN MOR SURESTART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Debtors	-	-
Prepayments	1,239	1,164
	1,239	1,164

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Social security costs and other taxes	-	-
Accrued expenses	4,321	3,903
Department of Education (DE) Q4 underspend	23	23
	4,344	3,926

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2023	2022
	£	£
Capital grant reserve:		
Balance at 1st April 2022	664	1,014
Received in year	-	-
	664	1,014
Credit for the year	(277)	(350)
	387	664
Balance at 31st March 2023	387	664

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Debtors and Prepayments £	Cash at Bank and in Hand £	Creditors and Accruals £	Transfers between Funds £	2023 £	2022 £
Unrestricted Funds	-	-	54,141		(1,029)	53,112	53,112
Restricted Funds - DE Core Funding	1,050	1,239	20,717	(4,731)	1,029	19,304	19,627
Restricted Funds - Other Funding	-	-	-			-	-
Total Funds	1,050	1,239	74,858	(4,731)	-	72,416	72,739

15. RECONCILIATION OF OPERATING PROFIT TO NET CASH FLOW FROM OPERATING ACTIVITIES FROM OPERATING ACTIVITIES

	2023 £	2022 £
Operating Surplus/(Deficit) for the year	(323)	257
Depreciation	277	350
Movement in debtors	(75)	(15)
Movement in creditors	141	(1,031)
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
DE Core restricted funds brought forward utilised in current year	-	-
Investment income	-	-
Net cash inflow/(outflow) from operating activities	20	(439)

CLAN MOR SURESTART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

16. MOVEMENT IN FUNDS

	Opening Balance £	Income £	Expenditure £	Net Movement in Funds 2023 £	Transfers between Funds £	Utilisation of DE Restricted Reserves Brought Forward £	2023 £	2022 £
Unrestricted Funds	53,112	-	-	-	-	-	53,112	53,112
Restricted Funds (<i>See Analysis Below</i>)	19,627	619,279	(619,602)	(323)	-	-	19,304	19,627
	72,739	619,279	(619,602)	(323)	-	-	72,416	72,739
Restricted Funds:								
DE Core and Additional Funding:								
Health & Social Care Board - DE Core Funding (<i>See Note 17</i>)	14,608	619,279	(619,602)	(323)	-	-	14,285	14,608
Health & Social Care Board - DE Additional Staff Funding	4,967	-	-	-	-	-	4,967	4,967
Health & Social Care Board - DE Additional Staff Funding Blackie R C	52	-	-	-	-	-	52	52
Total DE Core and Additional Funding	19,627	619,279	(619,602)	(323)	-	-	19,304	19,627

Reallocation of Underspent DE Funding

Each year quarter four underspends against Sure Start Budgets for any financial year is not available to carry forward into subsequent years and will be retracted by the Health and Social Care Board (HSCB) in the next financial year.

CLAN MOR SURESTART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

17. HSCB - DE CORE FUNDING INCOME AND EXPENDITURE ACCOUNT	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME :					
Health & Social Care Board - Department of Education (DE) Core Funding	-	612,456	-	612,456	596,729
Health & Social Care Board - Department of Education (DE) Cost of Living Funding		6,823		6,823	-
TOTAL INCOME	-	619,279	-	619,279	596,729
EXPENDITURE :					
Wages and salaries (See Note 8)	-	405,756		405,756	400,694
Social security costs (See Note 8)	-	25,317		25,317	24,026
Divis Joint Development Committee Salaries	-	91,826		91,826	88,001
Training and development	-	3,755		3,755	1,027
Staff uniforms	-	-		-	-
Travel costs	-	1,706		1,706	2,092
Programme costs - equipment	-	-		-	-
Programme costs - revenue	-	16,690		16,690	12,327
Department of Education (DE) core funding retraction Q4 underspend 2020/21 (Note 12/16)	-	-		-	-
Sundry expenses	-	-		-	-
Telephone and internet	-	3,955		3,955	3,879
Rent and service charges	-	20,306		20,306	19,332
Community facilities rent	-	36,439		36,439	33,092
Insurance	-	2,582		2,582	2,390
Computer software and maintenance costs	-	3,098		3,098	2,748
Printing, postage and stationery	-	1,663		1,663	2,722
Repairs and maintenance	-	-		-	76
Capital equipment costs	-	-		-	-
Hire of equipment	-	1,775		1,775	726
Depreciation	-	277		277	350
Amortisation	-	(277)		(277)	(350)
Audit fees	-	3,942		3,942	3,786
Annual return fee	-	13		13	-
Bank interest and charges	-	779		779	554
TOTAL RESOURCES EXPENDED	-	619,602	-	619,602	597,472
NET INCOME/(EXPENDITURE)	-	(323)	-	(323)	(743)
Transfers between funds	-	-	-	-	-
NET MOVEMENT IN FUNDS	-	(323)	-	(323)	(743)
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD	-	19,627	-	19,627	20,370
Utilisation of DE Restricted Reserves Brought Forward	-	-		-	-
TOTAL FUNDS CARRIED FORWARD	-	19,304	-	19,304	19,627

CLAN MOR SURESTART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

18. RESTRICTED DE FUNDED SURE START BALANCE SHEET

	NOTES	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	1,050	1,327
CURRENT ASSETS			
Debtors and prepayments	11	3,268	3,193
Cash at bank	10	19,568	19,548
Cash in hand		149	149
		22,985	22,890
Creditors: amounts falling due within one year	12	(4,344)	(3,926)
NET CURRENT ASSETS/(LIABILITIES)		18,641	18,964
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		19,691	20,291
Creditors: amounts falling due after more than one year	13	(387)	(664)
NET ASSETS/(LIABILITIES)		19,304	19,627
FUNDS:			
RESTRICTED INCOME FUNDS - DE FUNDED SURE START	14/15/16/17	19,304	19,627
		19,304	19,627

CLAN MOR SURESTART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

19. UNRESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	53,112	52,112
Incoming resources for the year	-	3,000
Resources expended for the year	-	(2,000)
Transfer between funds	-	-
	<hr/>	<hr/>
Balance at 31st March 2023	<u>53,112</u>	<u>53,112</u>
20. RESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	19,627	20,370
Incoming resources for the year	619,279	596,729
Resources expended for the year	(619,602)	(597,472)
Transfer between funds	-	-
	<hr/>	<hr/>
Balance at 31st March 2023	<u>19,304</u>	<u>19,627</u>

21. LEGAL STATUS

Clan Mor Surestart is a Company Limited by Guarantee.

Each member has agreed to contribute £1 in the event of a compulsory winding up.

Clan Mor Surestart is registered with The Charity Commission for Northern Ireland, Charity Number 105001. Date of registration 5th April 2016.

Clan Mor Surestart is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.