

Charity Registration No. NIC105760

Company Registration No. NI055676 (Northern Ireland)

HOME-START ANTRIM DISTRICT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HOME-START ANTRIM DISTRICT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mary Mayrs Philip Scott (Treasurer) Joan McDermott Barbara Irvine Valerie McGlaughlin Brian O'Neill (Chairperson) Elizabeth McConnell - appointed 18 May 2022
Secretary	Sharon Caldwell
Charity Number	NIC105760
Company Number	NI055676
Principal Address	Stiles Community Centre 11 Fountain Hill Antrim BT41 1LZ
Registered Office	Stiles Community Centre 11 Fountain Hill Antrim BT41 1LZ
Independent Examiner	Mrs A Harbinson FCA Corrigan CA Limited 24 Greystone Road Antrim BT41 2QN

HOME-START ANTRIM DISTRICT

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HOME-START ANTRIM DISTRICT

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The directors, who are also the trustees, present their report and financial statements for the year ended 31st March 2024.

The trustees have adopted the provision of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Ireland (FRS 102) (effective 1 January 2015) in preparing the annual report and financial statements for the charity.

Reference and administrative details

Registered Office	12b Market Square Antrim BT41 4AW
Secretary	Sharon Caldwell
Trustees	Mary Mayrs Philip Scott (Treasurer) Joan McDermott Barbara Irvine Valerie McGlaughlin Paul Livingstone Brian O'Neill (Chairperson) Elizabeth McConnell
Independent Examiner	Amanda Harbinson FCA Corrigan CA Limited 24 Greystone Road Antrim BT41 2QN

Resigned 2 June 2023

Structure, governance and management

The charity is a company limited by guarantee.

None of the trustees have any beneficial interest in the company. Each of the trustees are members of the company and are liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The company is a registered charity with the Charity Commission in Northern Ireland.
Registration number: NIC105760

HOME-START ANTRIM DISTRICT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities

The principal activity of the company is the promotion of child welfare in the Antrim District.

The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 requires organisations to meet two criteria i.e. 'Charitable Purpose' and 'Public Benefit'. In relation to the 'charitable purpose' the Memorandum and Articles of Association of Home-Start Antrim District states that the organisation meets a number of the charitable purposes as set out in the regulations i.e. 'the prevention or relief of poverty, the advancement of health or the saving of lives' and 'the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage'.

Home-Start Antrim District meets the public benefit test, as the organisation provides services, which can be accessed by members of the public who are in need of such services.

Achievements and Performance

Home-Start Antrim has been offering support to parents with young children in Antrim, Randalstown, Toomebridge, Crumlin, Templepatrick and Parkgate since October 1990. Volunteers are recruited, trained, and supported to provide support to families with children under 5 in three specific areas. Home support volunteers provide one-to-one weekly friendship to individual families, providing compassionate and confidential support in whatever way they can. Other volunteers run our weekly family group nurturing supportive relationship and community in a family friendly environment. Another team of volunteers engage with different families each week providing practical assistance through provision of valuable resources at our weekly baby bank.

Our three service deliveries are outlined briefly below: -

Home-Support

It had been a challenge to rebuild our home support after Covid with volunteer numbers being low and families more reluctant to accept one to one support, especially within the home. I am pleased to be able to report that things have changed for the better. After a successful recruitment drive and volunteers' preparation course where 7 out of the 15 participants chose to volunteer in this area. We now have a strong home support team and our capacity has increased. There has also been a noticeable change in parents' willingness to accept this kind of support. This is very much the core of what we do at Home-Start Antrim District, so it is very encouraging to see this service growing in strength and impact again.

HOME-START ANTRIM DISTRICT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Family Group

Our weekly family group is a happy and noisy place. We have over 40 families on our register and a healthy attendance every week. We use the large sports hall as well as we can to provide an ideal environment for play, parent and child activities and importantly friendship. We have seen valuable relationships being built between parents and with volunteers too. Thanks to a very committed and hardworking team of volunteers this has become a wonderful place full of fun and activity for everyone. This year we introduced story time again and we were also able to offer two short courses for parents in baby massage and mental health. It has been great to welcome a few new volunteers to the team and all in all a valuable sense of community has been established.

Antrim Baby Bank

This project has increased in capacity and efficiency. We are now supporting the same number of families in a week that we once helped in a month. On average 12-15 families receive practical support from the Baby Bank every week. We have been able to employ a project Co-Ordinator for 14 hours per week who has risen to the task and is already developing this project and building a strong team of volunteers. I am grateful for this project that began in a time when much was impossible, it has now become a valuable connection point for families in our community.

Governing Document

The charity is controlled by its governing document, a trust deed, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Appointment of Trustees

Home-Start Antrim District's process on the recruitment and appointment of trustees is underpinned by the Memorandum and Articles of Association.

Trustee Induction and Training

New trustees are briefed on their legal obligations under charity guidelines, the Charity Commission guidance on public benefit, the content of the constitution, the committee and decision-making process, the strategic and operational plan, and the recent financial performance of the charity. The trustees attend relevant training events.

Financial Review

The financial statements are presented in the standard format required by the Charities SORP and cover the activities of Home-Start Antrim District. The Statement of Financial Activities (SOFA) on page 6 shows the gross income from all sources and the split of activity between restricted and unrestricted funds. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to around 6 months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's activities while consideration is given to ways in which additional funds may be raised.

The charity's main source of income is grant funding and donations.

Total income of the charity during the year ended 31 March 2024 was £85,309, compared to £72,917 in 2023.

Expenditure during the year has decreased from £70,788 in 2023 to £70,070 in 2024. The overall result is that the charity reported a surplus of £15,239 in 2024 compared to a surplus of £2,128 in 2023.

HOME-START ANTRIM DISTRICT

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Reserves Policy

The trustees would aim to have in hand an amount equal to six months regular expenditure as free reserves to meet future shortfalls in income an unexpected expenses. Their desired level of reserves is £35,024. The balance of free reserves as at 31 March 2024 was £48,352 (£42,838 in 2023). This is more than the desired level.

Future Plans

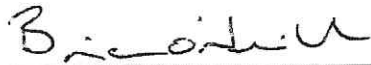
As we now have two staff members and an increasing volunteer team the future feels very positive for our charity.

We continue to network with other community groups such as Muckamore Parish Development Association, Antrim Foodbank, Sure-Start, Women's Aid, Rutledge Training, Network Personnel, Parenting NI, Family Hub, Motherhood Collective, Aware NI, Antrim Community Fridge, Employers for Childcare, Gems, Antrim and Newtownabbey Borough Council and several of the local churches. The need to support local families will always be there and working together with other services is most definitely the most effective way to make a real and permanent difference in our community.

Volunteers

The charity made use of 35 volunteers and without their assistance the charity would not have been able to assist the number of families and children that it did. The trustees wish to acknowledge their deep appreciation to those who helped the organisation voluntarily throughout the year.

Approved by the Board on 12 June 2024 and signed on its behalf by:



Brian O'Neill
Chairperson

HOME-START ANTRIM DISTRICT

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

The trustees are responsible for preparing the Trustee Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare accounts 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 of the charity for that year.

In preparing these accounts, 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts, and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and the provisions of the trust deed. 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.

HOME-START ANTRIM DISTRICT

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of Home-Start Antrim District for the year ended 31st March 2024.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees who are also the directors of Home-Start Antrim District for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 65(9)(b) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

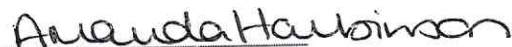
BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to the matters set out in the next statement.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006;
 - and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met, or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Amanda Harbinson, FCA
Corrigan CA Limited, 24 Greystone Road, Antrim, BT41 2QN
12 June 2024

HOME-START ANTRIM DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming Resources					
Donations and legacies	2	7,025	0	7,025	5,016
Charitable activities	4	54,632	23,380	78,012	67,794
Investment income	3	272	0	272	107
Total Receipts		61,929	23,380	85,309	72,917
Payments					
Charitable activities	5	46,800	4,829	51,629	49,066
Support Costs	5	7,711	8,469	16,180	18,785
Governance	5	2,261	0	2,261	2,937
Total Payments		56,772	13,298	70,070	70,788
Net receipts / (payments)		5,157	10,082	15,239	2,129
Transfers between funds	6	0	0	0	0
Net movement in funds		5,157	10,082	15,239	2,128
Funds brought forward		43,706	0	43,706	41,578
Funds carried forward	7	<u>48,863</u>	<u>10,082</u>	<u>58,945</u>	<u>43,706</u>

HOME-START ANTRIM DISTRICT

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2024

		2024		2023
	£	£	£	£
Fixed Assets				
Tangible Fixed Assets	8	510		868
Current Assets				
Cash At Bank and in hand		<u>61,621</u>	<u>45,131</u>	45,131
Creditors: amounts falling due within one year	9	-3,186		-2,293
Net Current Assets		<u>58,435</u>		<u>42,838</u>
Total assets less current liabilities		<u><u>58,945</u></u>		<u><u>43,706</u></u>
Income Funds				
Restricted Funds		10,082		0
Unrestricted Funds		48,863		43,706
	11	<u><u>58,945</u></u>		<u><u>43,706</u></u>

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to Small Companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on and signed on 12 June 2024 its behalf by:



Brian O'Neill
Chairperson

HOME-START ANTRIM DISTRICT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention and 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Companies Act 2006. The principle accounting policies which have been applied consistently throughout are set out below.

The charity has taken advantage of the exemption from the requirement to produce a cash flow statement on the grounds that it is a small charity.

Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors 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.

Incoming Resources

Income from charitable activities 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 the income will be received.

Income from grants, whether 'capital' or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from donations and legacies are recorded as received as entitlement arises at that stage and are classified as restricted or unrestricted according to any conditions stipulated/intended by the donor.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the bank.

Resources Expended

Expenditure on charitable activities is recognised once there is a legal and 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. The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

HOME-START ANTRIM DISTRICT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Accounting Policies (continued)

Fixed assets and depreciation

All fixed assets are initially recorded at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value based on process prevailing at the date of acquisition of each asset evenly over its expected useful life, as follows:

Fixtures, Fittings & Office Equipment - 20% straight line basis

Stocks

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is based on estimated selling price less any further costs expected to be incurred to completion and disposal.

Operating Leases

Rentals payable under operating leases are charged in the income and expenditure account on a straight line basis over the lease term.

2. Donations and Legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Donations and gifts	<u>7,025</u>	<u>0</u>	<u>7,025</u>	<u>5,016</u>

3. Investment Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Bank Interest Receivable	<u>272</u>	<u>0</u>	<u>272</u>	<u>107</u>

HOME-START ANTRIM DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. Incoming resources from charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Grants	54,632	23,380	78,012	67,794
Fundraising Income	0	0	0	0
	<u>54,632</u>	<u>23,380</u>	<u>78,012</u>	<u>67,794</u>

Included within income relating to grants are the following:

	2024 £	2023 £
Unrestricted Funds		
Northern Health & Social Care Trust	53,132	57,437
Black Santa	1,500	0
	<u>54,632</u>	<u>57,437</u>
Restricted Funds		
Children In Need	9,857	10,357
Antrim & Newtownabbey Borough Council	3,523	0
National Lottery - Awards For All	10,000	0
	<u>23,380</u>	<u>10,357</u>
	<u>78,012</u>	<u>67,794</u>

HOME-START ANTRIM DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

5. Total resources expended	2024	2023
	£	£
Staff Costs	31,288	34,535
Charitable expenditure	20,341	14,531
Support Costs	16,180	18,785
Governance	2,261	2,937
	<u>70,070</u>	<u>70,788</u>
Analysis by fund:	2024	2023
	£	£
Unrestricted funds	56,772	60,431
Restricted funds	13,298	10,357
	<u>70,070</u>	<u>70,788</u>
Included in Charitable Expenditure:	2024	2023
	£	£
Families & Family Morning	7,010	6,093
Volunteer Expenses	2,909	2,541
Travel	1,280	1,193
Baby Bank Expenses	9,142	4,704
	<u>20,341</u>	<u>14,531</u>
Included in Support Costs:	2024	2023
	£	£
Rent	3,470	9,080
Heat & Light	2,961	3,823
Insurance	1,025	195
Maintenance	0	400
Telephone, postage & Stationery	2,314	892
Office Expenses	5,299	3,106
PR & Advertising	518	402
Sundry	236	308
Loss on disposal of fixed assets	55	0
Depreciation	302	579
	<u>16,180</u>	<u>18,785</u>

HOME-START ANTRIM DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. Related Parties

There are no related party transactions to be disclosed.

7. Employees

The average number of employees during the year was 2. (2023, 3 employees).
At the end of the year there were 3 employees.

8. Tangible Fixed Assets

	Fixtures, Fittings & Equipment £
Cost:	
At 1 April 2023	9,811
Additions	0
Disposals	<u>-6,790</u>
At 31 March 2024	<u>3,021</u>
Depreciation:	
At 1 April 2023	8,943
Charge in Year	302
Eliminated On Disposal	<u>-6,734</u>
At 31 March 2024	<u>2,511</u>
Net Book Value:	
At 31 March 2024	<u>510</u>
At 31 March 2023	<u>868</u>

9. Creditors

	2024 £	2023 £
Other creditors & accruals	3,186	2,293

10. Analysis of net assets between funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Tangible Fixed assets	534	0	534	868
Current assets/(liabilities)	<u>48,329</u>	<u>10,082</u>	<u>58,411</u>	<u>42,838</u>
	<u>48,863</u>	<u>10,082</u>	<u>58,945</u>	<u>43,706</u>

HOME-START ANTRIM DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Movement in funds

Fund	At 01/04/2023	Incoming Resources	Resources Expended	At 31/03/2024
	£	£	£	£
Unrestricted	43,706	61,929	56,772	48,863
Restricted	0	23,380	13,298	10,082
	<u>43,706</u>	<u>85,309</u>	<u>70,070</u>	<u>58,945</u>

12. Company limited by guarantee

The company is limited by guarantee not having a share capital. The liability of each of its members is limited to £1.

13. Independent Examiners Remuneration

The independent examiner's remuneration was £1,660.