

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 2025**

## HOME-START ANTRIM DISTRICT

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mary Mayrs Philip Scott (Treasurer) Joan McDermott Barbara Irvine Valerie McGlaughlin Brian O'Neill Elizabeth McConnell
<b>Secretary</b>	Sharon Caldwell
<b>Charity Number</b>	NIC105760
<b>Company Number</b>	NI055676
<b>Principal Address</b>	Stiles Community Centre 11 Fountain Hill Antrim BT41 1LZ
<b>Registered Office</b>	Stiles Community Centre 11 Fountain Hill Antrim BT41 1LZ
<b>Independent Examiner</b>	Mr A Corrigan ACA 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 2025

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The directors, who are also the trustees, present their report and financial statements for the year ended 31st March 2025.

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

Trustees                                Mary Mays  
   Philip Scott (Treasurer)  
   Joan McDermott  
   Barbara Irvine  
   Valerie McGlaughlin  
   Brian O'Neill  
   Elizabeth McConnell

Independent Examiner            Aidan Corrigan FCA  
   Corrigan CA Limited  
   24 Greystone Road  
   Antrim  
   BT41 2QN

#### 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 2025

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#### 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

One to one support has been very much the core of what we do at Home-Start Antrim District and when this kind of support works it makes a real and tangible difference in the life of the family. However, many are not as open to receiving one to one support so we are rolling out a new form of support to see if families will initially engage better. Our small connect groups with a maximum of four parents begin this month. They will be run by two volunteers and groups will meet fortnightly for approx. six months with the goal of building friendship and boosting confidence. Our team continue to provide one- to one support for those who request it.

#### 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 more 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.

## HOME-START ANTRIM DISTRICT

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

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#### Antrim Baby Bank

This project has increased in capacity and efficiency. We are now supporting on average 12-15 families receive practical support every week. More recently we have seen an increase in help provided with 24 families being our busiest week. The capacity and strength of this project has grown as a direct result of the diligence of our Baby Bank Co Ordinator and her committed and hardworking team of volunteers. The Baby Bank has become a vital connection point for families within our community.

#### **Governing Document**

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

#### **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 7 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 current 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 31st March 2025 was £76,594, compared to £85,309 in 2024.

Expenditure during the year has increased this year from £70,070 in 2024 to £90,455 in 2025. The overall result is that the charity reported a deficit of £13,861 in 2025 compared to a surplus of £15,239 in 2024.

## HOME-START ANTRIM DISTRICT

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

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#### 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 and unexpected expenses. Their desired level of reserves is therefore £45,227. The balance of free reserves as at 31st March 2025 was £45,220, (£48,863 in 2024). This is similar to 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 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 & 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 29 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 11 June 2025 and signed on its behalf by:



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**Brian O'Neill**  
Chairperson

## HOME-START ANTRIM DISTRICT

### STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025

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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 2025

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I report on the accounts of Home-Start Antrim District for the year ended 31st March 2025.

#### 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.



Aidan Corrigan, ACA

Corrigan CA Limited, 24 Greystone Road, Antrim, BT41 2QN

HOME-START ANTRIM DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Incoming Resources</b>					
Donations and legacies	2	4,711	0	4,711	7,025
Charitable activities	4	70,795	802	71,597	78,012
Investment income	3	286	0	286	272
<b>Total Receipts</b>		<b>75,792</b>	<b>802</b>	<b>76,594</b>	<b>85,309</b>
<b>Payments</b>					
Charitable activities	5	65,563	9,912	75,475	51,629
<b>Support Costs</b>	5	11,167	802	11,969	16,180
Governance	5	3,011	0	3,011	2,261
<b>Total Payments</b>		<b>79,741</b>	<b>10,714</b>	<b>90,455</b>	<b>70,070</b>
Net receipts / (payments)		-3,949	-9,912	-13,861	15,239
Transfers between funds	6	0	0	0	0
Net movement in funds		-3,949	-9,912	-13,861	15,239
Funds brought forward		48,863	10,082	58,945	43,706
Funds carried forward	7	44,914	170	45,084	58,945

**HOME-START ANTRIM DISTRICT**

**BALANCE SHEET**

**FOR THE YEAR ENDED 31 MARCH 2025**

		2025		2024	
	£	£	£	£	
<b>Fixed Assets</b>					
Tangible Fixed Assets	8	341		510	
<b>Current Assets</b>					
Cash At Bank and in hand		<u>48,240</u>	48,240	<u>61,621</u>	61,621
<b>Creditors: amounts falling due within one year</b>	9		-3,497		-3,186
Net Current Assets			<u>44,743</u>		<u>58,435</u>
<b>Total assets less current liabilities</b>			<u><u>45,084</u></u>		<u><u>58,945</u></u>
<b>Income Funds</b>					
Restricted Funds			170		10,082
Unrestricted Funds			44,914		48,863
	11		<u><u>45,084</u></u>		<u><u>58,945</u></u>

For the year ended 31 March 2025 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 11 June 2025 its behalf by:



**Brian O'Neill**  
**Chairperson**

## HOME-START ANTRIM DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 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 2025

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#### 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

##### *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 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Donations and gifts	<u>4,711</u>	<u>0</u>	<u>4,711</u>	<u>7,025</u>

#### 3. Investment Income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Bank Interest Receivable	<u>286</u>	<u>0</u>	<u>286</u>	<u>272</u>

HOME-START ANTRIM DISTRICT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

4. Incoming resources from charitable activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Grants	70,795	802	71,597	78,012
	<u>70,795</u>	<u>802</u>	<u>71,597</u>	<u>78,012</u>

Included within income relating to grants are the following:

	2025 £	2024 £
<b>Unrestricted Funds</b>		
Northern Health & Social Care Trust	68,495	53,132
Black Santa	1,300	1,500
Ardbarron Trust	1,000	0
	<u>70,795</u>	<u>54,632</u>
<b>Restricted Funds</b>		
Children In Need	0	9,857
Antrim & Newtownabbey Borough Council	802	3,523
National Lottery - Awards For All	0	10,000
	<u>802</u>	<u>23,380</u>
	<u>71,597</u>	<u>78,012</u>

## HOME-START ANTRIM DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

5. Total resources expended	2025	2024
	£	£
Staff Costs	49,041	31,288
Charitable expenditure	26,434	20,341
Support Costs	11,969	16,180
Governance	3,011	2,261
	<u>90,455</u>	<u>70,070</u>
Analysis by fund:	2025	2024
	£	£
Unrestricted funds	10,781	56,772
Restricted funds	79,674	13,298
	<u>90,455</u>	<u>70,070</u>
<b>Included in Charitable Expenditure:</b>	2025	2024
	£	£
Families & Family Morning	1,049	7,010
Volunteer Expenses	6,992	2,909
Travel	1,146	1,280
Baby Bank Expenses	6,880	9,142
Group Activities & Workshops	7,262	0
Fundraising	1,791	0
	<u>25,120</u>	<u>20,341</u>
<b>Included in Support Costs:</b>	2025	2024
	£	£
Rent	3,299	3,470
Heat & Light	2,340	2,961
Insurance	845	1,025
Maintenance	362	0
Telephone, postage & Stationery	1,258	2,314
Office Expenses	2,765	5,299
PR & Advertising	172	518
Sundry	33	236
Subscriptions	318	0

HOME-START ANTRIM DISTRICT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

Computer	252	0
Bank Charges	156	0
Loss on disposal of fixed assets	0	55
Depreciation	169	302
	<u>11,969</u>	<u>16,180</u>

6. **Related Parties**

There are no related party transactions to be disclosed.

7. **Employees**

The average number of employees during the year was 3. (2024, 2 employees).

At the end of the year there was 3 employees.

8. **Tangible Fixed Assets**

	Fixtures, Fittings & Equipment £
Cost:	
At 1 April 2024	3,021
Additions	0
Disposals	0
At 31 March 2025	<u>3,021</u>
Depreciation:	
At 1 April 2024	2,511
Charge in Year	169
Eliminated On Disposal	0
At 31 March 2025	<u>2,680</u>
Net Book Value:	
At 31 March 2025	<u>341</u>
At 31 March 2024	<u>510</u>

9. **Creditors**

	2025	2024
	£	£
Other creditors & accruals	<u>3,497</u>	<u>3,186</u>

## HOME-START ANTRIM DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 10. Analysis of net assets between funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	2025 £	2024 £
Tangible Fixed assets	341	0	341	510
Current assets/(liabilities)	44,573	170	44,743	58,435
	<u>44,914</u>	<u>170</u>	<u>45,084</u>	<u>58,945</u>

#### 11. Movement in funds.

Fund	At 01/04/2024 £	Incoming Resources £	Resources Expended £	At 31/03/2025 £
Unrestricted	48,863	75,792	79,741	44,914
Restricted	10,082	802	10,714	170
	<u>58,945</u>	<u>76,594</u>	<u>90,455</u>	<u>45,084</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.