

Company Number: NI055096  
Charity Number: NIC105847

**Home-Start Craigavon**

(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 31 March 2023**

Daly Park & Company Ltd  
Chartered Accountants and Registered Auditors  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland

# Home-Start Craigavon

(A company limited by guarantee, not having a share capital)

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## Home-Start Craigavon

(A company limited by guarantee, not having a share capital)

### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	Geraldine Haughian Margaret Young Kathleen Lawson (Resigned 30 March 2023) Dorothy Trainor Lisa McClean Marie-Therese McDowell Carol Halforty
<b>Chairperson</b>	Joseph Garvey
<b>Company Secretary</b>	Carol Ann Halforty
<b>Charity Number in Northern Ireland</b>	NIC105847
<b>Company Number</b>	NI055096
<b>Registered Office and Principal Address</b>	Mt Zion House Edward Street Lurgan Craigavon Co. Armagh BT66 6DB Northern Ireland
<b>Independent Examiner</b>	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland
<b>Bankers</b>	Bank of Ireland 13 Market Street Lurgan Co. Armagh Northern Ireland
<b>Solicitors</b>	Cleaver Fulton Rankin 50 Bedford Street Belfast Co. Antrim BT2 7FW Northern Ireland

# Home-Start Craigavon

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Home-Start Craigavon present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

### Review of Activities, Achievements and Performance

What Home-Start brings to your community

- Outreach to families, home visiting and other family support services.
- Partnership working and local expertise to enhance support for families.
- Trustees from local people selected, trained and guided to run a local service.
- Volunteers from local parents selected, trained and supervised to provide one to one support to other local parents.
- Added value with local and other funding and resources brought into the community.

### Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail

### Financial Results

At the end of the financial year the company has assets of £29,533 (2022 - £35,342) and liabilities of £600 (2022 - £600). The net assets of the company have decreased by £(5,809).

### Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Geraldine Haughian  
Margaret Young  
Kathleen Lawson (Resigned 30 March 2023)  
Dorothy Trainor  
Lisa McClean  
Marie-Therese McDowell  
Carol Halferty

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Carol Ann Halferty

### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Home-Start Craigavon subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

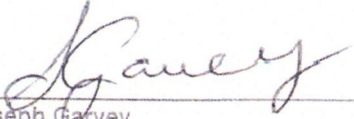
# Home-Start Craigavon

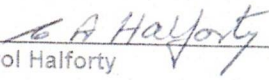
(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

Approved by the Board of Trustees on 26/6/2023 and signed on its behalf by:

  
\_\_\_\_\_  
Joseph Garvey  
Chairperson

  
\_\_\_\_\_  
Carol Halferty  
Trustee

## Home-Start Craigavon

(A company limited by guarantee, not having a share capital)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of Home-Start Craigavon for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). 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.

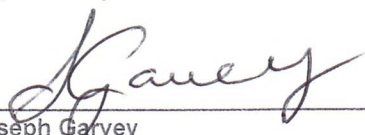
In preparing these financial statements, the trustees are required to:

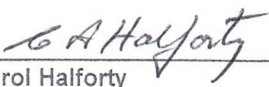
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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. 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.

Approved by the Board of Trustees on 26/06/2023 and signed on its behalf by:

  
\_\_\_\_\_  
Joseph Garvey  
Chairperson

  
\_\_\_\_\_  
Carol Halferty  
Trustee

## Home-Start Craigavon

(A company limited by guarantee, not having a share capital)

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF HOME-START CRAIGAVON

We have examined the financial statements of the company for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our work, or for this report.

### Respective responsibilities of trustees and examiner

The company's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The company's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

### Basis of independent examiner's report

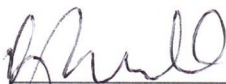
We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**DALRY PARK & COMPANY LTD**  
Chartered Accountants and Registered Auditors  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland

Date: 26/6/23

## Home-Start Craigavon

(A company limited by guarantee, not having a share capital)

### STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<b>Incoming Resources</b>							
Voluntary Income	3.1	34,834	2,355	37,189	33,727	9,040	42,767
Investments	3.2	5	-	5	18	-	18
<b>Total incoming resources</b>		<b>34,839</b>	<b>2,355</b>	<b>37,194</b>	<b>33,745</b>	<b>9,040</b>	<b>42,785</b>
<b>Resources Expended</b>							
Charitable activities	4.1	38,452	4,551	43,003	34,183	5,478	39,661
<b>Net incoming/outgoing resources before transfers</b>		<b>(3,613)</b>	<b>(2,196)</b>	<b>(5,809)</b>	<b>(438)</b>	<b>3,562</b>	<b>3,124</b>
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(3,613)</b>	<b>(2,196)</b>	<b>(5,809)</b>	<b>(438)</b>	<b>3,562</b>	<b>3,124</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 April 2022	13	31,146	3,596	34,742	31,584	34	31,618
<b>Balances carried forward at 31 March 2023</b>		<b>27,533</b>	<b>1,400</b>	<b>28,933</b>	<b>31,146</b>	<b>3,596</b>	<b>34,742</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

# Home-Start Craigavon

(A company limited by guarantee, not having a share capital)

Company Number: NI055096

## BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	8	996	1,193
<b>Current Assets</b>			
Debtors	9	184	173
Cash at bank and in hand		28,353	33,976
		<u>28,537</u>	<u>34,149</u>
Creditors: Amounts falling due within one year	10	(600)	(600)
<b>Net Current Assets</b>		<u>27,937</u>	<u>33,549</u>
<b>Total Assets less Current Liabilities</b>		<u>28,933</u>	<u>34,742</u>
<b>Funds</b>			
Restricted trust funds		1,400	3,596
General fund (unrestricted)		27,533	31,146
<b>Total funds</b>	13	<u>28,933</u>	<u>34,742</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

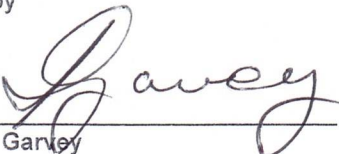
For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

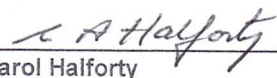
The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 26/06/2023 and signed on its behalf by

  
Joseph Garvey  
Chairperson

  
Carol Halferty  
Trustee

# Home-Start Craigavon

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

### 1. GENERAL INFORMATION

Home-Start Craigavon is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Mt Zion House, Edward Street, Lurgan, Craigavon, Co. Armagh, BT66 6DB, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

#### Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Reducing Balance
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#### Debtors

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. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

#### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

#### Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

# Home-Start Craigavon

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

### Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate

<b>3. INCOME</b>						
<b>3.1 DONATIONS AND LEGACIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
	Voluntary Income	<u>34,834</u>	<u>2,355</u>	<u>37,189</u>	<u>42,767</u>	
<b>3.2 INVESTMENTS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
	Investments	<u>5</u>	<u>-</u>	<u>5</u>	<u>18</u>	
<b>4. EXPENDITURE</b>						
<b>4.1 CHARITABLE ACTIVITIES</b>		<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Charitable Activities	<u>-</u>	<u>43,003</u>	<u>-</u>	<u>43,003</u>	<u>39,661</u>
<b>5. NET INCOMING RESOURCES</b>				<b>2023</b>	<b>2022</b>	
				<b>£</b>	<b>£</b>	
	<b>Net Incoming Resources are stated after charging/(crediting):</b>					
	Depreciation of tangible assets			249	298	
	Independent Examiner's remuneration:					
	- independent examination services			<u>600</u>	<u>600</u>	
<b>6. INVESTMENT AND OTHER INCOME</b>				<b>2023</b>	<b>2022</b>	
				<b>£</b>	<b>£</b>	
	Bank interest			<u>64</u>	<u>18</u>	
<b>7. EMPLOYEES AND REMUNERATION</b>						
	The staff costs comprise:			<b>2023</b>	<b>2022</b>	
				<b>£</b>	<b>£</b>	
	Wages and salaries			28,205	27,876	
	Pension costs			<u>1,508</u>	<u>1,508</u>	
				<u>29,713</u>	<u>29,384</u>	

# Home-Start Craigavon

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

### 8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 1 April 2022	5,600	5,600
Additions	52	52
At 31 March 2023	5,652	5,652
<b>Depreciation</b>		
At 1 April 2022	4,407	4,407
Charge for the financial year	249	249
At 31 March 2023	4,656	4,656
<b>Net book value</b>		
At 31 March 2023	996	996
At 31 March 2022	1,193	1,193

### 9. DEBTORS

	2023 £	2022 £
Prepayments and accrued income	184	173

### 10. CREDITORS

Amounts falling due within one year	2023 £	2022 £
Accruals and deferred income	600	600

### 11. PENSION COSTS - DEFINED CONTRIBUTION

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to £1,508 (2022 - £1,508).

### 12. RESERVES

	2023 £	2022 £
At 1 April 2022	34,742	31,618
(Deficit)/Surplus for the financial year	(5,809)	3,124
At 31 March 2023	28,933	34,742

# Home-Start Craigavon

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

### 13. FUNDS

#### 13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	31,584	34	31,618
Movement during the financial year	(438)	3,562	3,124
At 31 March 2022	31,146	3,596	34,742
Movement during the financial year	(3,613)	(2,196)	(5,809)
At 31 March 2023	<u>27,533</u>	<u>1,400</u>	<u>28,933</u>

#### 13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
<b>Restricted funds</b>					
Armagh City Banbridge & Craigavon Council	571	2,355	2,926	-	-
HS UK John Lewis	3,025	-	1,625	-	1,400
	<u>3,596</u>	<u>2,355</u>	<u>4,551</u>	<u>-</u>	<u>1,400</u>
<b>Unrestricted funds</b>					
Unrestricted General	31,146	34,834	38,447	-	27,533
<b>Total funds</b>	<u>34,742</u>	<u>37,189</u>	<u>42,998</u>	<u>-</u>	<u>28,933</u>

#### 13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	1,400	-	1,400
Unrestricted general funds	996	27,137	(600)	27,533
	<u>996</u>	<u>28,537</u>	<u>(600)</u>	<u>28,933</u>

### 14. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**HOME-START CRAIGAVON**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023**

## Home-Start Craigavon

(A company limited by guarantee, not having a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 March 2023

	2023	2022
	£	£
<b>Income</b>	<b>37,125</b>	<b>42,767</b>
<b>Expenses</b>		
Wages and salaries	28,205	27,876
Staff defined contribution pension costs	1,508	1,508
Staff training	19	1,125
Services / Rent payable	5,136	3,233
Insurance	1,440	864
Repairs and maintenance	-	49
Printing, postage and stationery	728	769
Telephone	1,068	1,422
Travelling	317	217
Auditor's/Independent Examiner's remuneration	600	600
Bank charges	81	80
Volunteer Expenses	1,483	748
Subscriptions	-	763
Family Support Costs	2,164	109
Depreciation	249	298
	<b>42,998</b>	<b>39,661</b>
<b>Miscellaneous income</b>		
Bank interest	64	18
<b>Net (deficit)/surplus</b>	<b>(5,809)</b>	<b>3,124</b>