

Charity Registration No. NIC105850
Company registration number: NI054547

Home-Start Armagh & Dungannon
Company limited by guarantee

Unaudited financial statements

31 March 2023

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

Company information

Directors

Elizabeth Devlin
Mary Donnelly
Lewis Gribben
Audrey Kellett
Margaret Kilpatrick
Donna Morris
Heather Smith
Brenda Curley

Company number

NI054547

Registered office

46 The Square
Moy
Co Tyrone
BT71 7SG

Business address

46 The Square
Moy
Co Tyrone
BT71 7SG

Bankers

Danske Bank
5-6 Market Square
Dungannon
Co Tyrone
BT70 1AB

Solicitors

Millar Shearer Black Solicitors
9 Georges Street
Dungannon
Co Tyrone
BT70 1BP

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

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**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Report of the trustees
Year ended 31 March 2023**

Objectives and Activities

The Charity recruits, trains and supports volunteers (who are parents themselves in most cases) to visit families in their own home who have at least one child under 5 years of age. This informal, friendly and confidential support is tailored specifically to the families' needs as identified by the referrer and scheme co-ordinator. In addition, the scheme offers group support and parenting programmes to targeted families. To help give children the best start in life, parents are encouraged to develop confidence and resilience, strengthening family relationships and forging links within the wider community. We aim, in partnership with other agencies, to promote the development of children, the health and wellbeing of the family thus providing an effective early intervention service. Referrals may be made by Health Visitors, Social Workers, other groups working with young children in the community, or families can self-refer. These objectives and activities are in line with the Memorandum and Articles of Association of Home-Start Armagh & Dungannon.

Achievements and Performance

Total number of families supported by Home-Start Armagh & Dungannon from 01 April 2022 31 March 2023 is 75, and 16 volunteers.

We continue to work in family homes - volunteer recruitment is still a key priority. We continue to match where the need is greatest and move volunteers on to their next family as soon as we can. Volunteer prep course has just finished with a new one commencing after Easter 2023.

Group support remains a key part of our work with excellent feedback. Retention rates 95-100% across all cohorts. Waiting list in operation. Word of mouth and health visitor referrals. 2 concurrent 19 week suites of support finished 31/03/23. A new 5 week baby massage programme begins mid-April, after Easter, to cut the waiting list.

Staff Training

Ros (coordinator) received training in Incredible Years Baby programme, IAIMS infant massage and a safeguarding refresher.

Elaine (admin) received Charity log training, safeguarding training and completed her food hygiene certificate.

Financial Review

The Statement of Financial Activities and Directors' report shows income and expenditure for the period 1st April 2022 to 31st March 2023. This has been overseen by the Treasurer of Home-Start Armagh & Dungannon and independently verified by our auditors.

Reserves Policy

The Charity maintains reserves to provide for unforeseen expenditure and to cover 3 months costs in the event of a cessation of funding to enable an orderly winding down of activities.

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Report of the trustees
Year ended 31 March 2023**

Principal Funding Sources

The principal funding source for Home-Start Armagh & Dungannon is via Service Level Contract with the Southern Health and Social Care Trust, reviewed annually. Other funds are obtained through donations, fundraising activities and grant applications. This year, as previously mentioned, we received additional monies from the PHA in respect of our infant mental health work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Home-Start Armagh & Dungannon is a charitable company limited by guarantee that was incorporated on 6th April 2005 and is governed by the Memorandum and Articles of Association.

Appointment of Trustees

Trustees are elected by the members at Annual General Meetings. No external body has any right to appoint Trustees. The board may co-opt additional members to fill specialist roles. Any member so appointed will hold office until the following AGM and shall then be eligible for re-election.

Trustees' Induction and Training

New Trustees are provided with an Induction pack and are offered training on the roles and responsibilities of board members run by Home-Start UK and several voluntary sector providers. Refresher and other training opportunities are offered, and board members also undergo Safeguarding training.

Organisational Structure

The Trustees are responsible for both the strategic decision making of the charity and delegate day to day administration and operation of the scheme to the co-ordinator, supported in her role by a part-time administrator. There are no sub-committees within the board.

Risk Management

The Trustees place a high priority on effective risk management to ensure the Charity operates within its financial capabilities and makes prudent financial decisions. In addition to financial risk management, the Trustees also seek to minimise risks to service users, staff, volunteers and visitors. Policies and procedures are in place covering service practice and provision, health and safety, fire, administrative arrangements etc. Detailed risk assessments are in place and reviewed regularly to protect the wellbeing of children, families, volunteers and staff.

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Report of the trustees
Year ended 31 March 2023**

Related Parties and Volunteers

The Charity is affiliated to Home-Start UK, itself a charitable company established to regulate and support individual Home-Start organisations across the United Kingdom. The board is assisted by representatives of Statutory bodies, and of other voluntary organisations who have a direct interest in the work of Home-Start Armagh & Dungannon. The scheme co-ordinator sits on the Management Committee of ArKe Surestart.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Commission Number: NIC105850

Charity Registration Number: 54547

Registered Address: Merrion House
46 The Square
Moy
BT71 7SG

Directors: Mary Donnelly (Chair)
Lewis Gribben (Treasurer)
Audrey Kellet
Margaret Kirkpatrick
Donna Morris
Heather Smith
Brenda Curley
Elizabeth Devlin (Secretary)

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Both Company Law and Charity Law require Trustees to prepare financial statements for each financial year. Under these laws 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). Under these laws the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the surplus or deficit of the charitable company for that period.

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Report of the trustees
Year ended 31 March 2023**

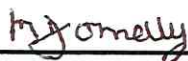
In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP (FRS 102)
- make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees have overall responsibility for ensuring that the charitable company has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure the financial statements comply with the appropriate accounting standards. They are also responsible for the safeguarding of assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees also had regard to the Charity Commission's public benefit requirement statutory guidance.

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This report has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the Trustees on 21st September 2023 and signed on their behalf by:



Mary Donnelly
Chairperson

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Independent examiners report to the trustees of Home-Start Armagh & Dungannon
Year ended 31 March 2023**

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 5 to 16.

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in 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 my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my 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. The examination included 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 charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Andrew Gilpin FCCA
Independent Examiner
WHR Accountants Ltd
56 English Street
Armagh
BT62 7LG

Date: 21st September 2023

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Statement of Financial Activities
Year ended 31 March 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income:					
Donations and legacies	3	66,668	-	66,668	52,940
Investment income		133	-	133	5
Total Income		66,801	-	66,801	52,945
Expenditure					
Expenditure on charitable activities:					
Charitable services		60,845	-	60,845	47,755
Governance		744	-	744	756
Total expenditure	5	61,589	-	61,589	48,511
Net (expenditure) and net movement in funds for the year		5,212	-	5,212	4,434
Reconciliation of funds					
Total funds brought forward		42,368	-	42,368	37,934
Total funds carried forward		47,580	-	47,580	42,368

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenditure other than the results for the year as set out above.

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Statement of Financial Position
Year ended 31 March 2023**

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	9	2,753		3,239	
		<u>2,753</u>	2,753	<u>3,239</u>	3,239
Current assets					
Cash at bank and in hand		48,605		42,493	
Grant debtor		440		-	
		<u>49,045</u>		<u>42,493</u>	
Creditors: amounts falling due within one year	11	(4,218)		(3,364)	
Net current assets			44,827		39,129
Total assets less current liabilities			<u>47,580</u>		<u>42,368</u>
Net assets			<u>47,580</u>		<u>42,368</u>
The funds of the charity:					
Unrestricted income funds			47,580		42,368
Total charity funds			<u>47,580</u>		<u>42,368</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

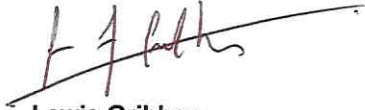
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Statement of Financial Position
Year ended 31 March 2023**

These financial statements were approved by the board of directors and authorised for issue on 21st September 2023 and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'L Gribben', with a long horizontal stroke extending to the right.

Lewis Gribben
Director

Company registration number: NI054547

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Statement of changes in equity
Year ended 31 March 2023**

	2023 £
At 1 April 2020	32,022
Surplus for the year	5,912
Total comprehensive income for the year	<u>37,934</u>
At 31 March 2021	<u>37,934</u>
Surplus for the year	4,434
Total comprehensive income for the year	<u>4,434</u>
At 31 March 2022	<u>42,368</u>
Surplus for the year	5,212
Total comprehensive income for the year	<u>5,212</u>
At 31 March 2023	<u>47,580</u>

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Statement of cash flows
Year ended 31 March 2023**

	2023	2022
	£	£
Cash flows from operating activities		
Surplus for the financial year	5,212	4,434
Adjustments for:		
Additions to fixed assets	-	-
Depreciation of tangible assets	486	572
Other interest receivable and similar income	(133)	(5)
Accrued expenses/(income)	475	476
Accrued grants	(61)	(72)
Changes in:		
Trade and other debtors	-	-
Cash generated from operations	5,979	5,405
Interest received	133	5
Net cash used in operating activities	6,112	5,410
Cash flows from investing activities		
Purchase of tangible assets	-	-
Net cash from/(used in) investing activities	-	-
Net increase/(decrease) in cash and cash equivalents	6,112	5,410
Cash and cash equivalents at beginning of year	10 42,493	37,083
Cash and cash equivalents at end of year	10 48,605	42,493

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Notes to the financial statements
Year ended 31 March 2023**

1. Accounting policies

General information and basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Home-Start Armagh & Dungannon meets the definition of a public benefit entity under FRS 102 and is a company limited by guarantee incorporated in Northern Ireland within the United Kingdom. The address of the registered office is given in the company information page of these financial statements. The nature of the company's operations and its principal activities is to safeguard, protect and preserve the good health and well-being of children and parents and to promote the education of the public in better standards of childcare in the area of Armagh and Dungannon and its environs.

Preparation of accounts on a going concern basis

Though the company made a loss in the last few years it is still in a healthy net asset position at the end of the year with no reliance on external loans so on this basis the company is a going concern.

Income

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

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

Donated services

In accordance with the Charities SORP (FRS 102) the general volunteer time is not recognised as income in the accounts.

Interest receivable

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.

Fund accounting

Unrestricted funds are available to spend on activities that further the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used solely for particular areas of the company's work.

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2023**

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

Expenditure on charitable activities includes costs of advertising and volunteer costs undertaken to further the purpose of the charity and their associated costs.

Other expenditure represents those items not falling into the heading above.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rates, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2023**

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial Instruments

The company 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.

2. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. Every member promises, if the charity is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member.

3. Income

Income arises from:

	2023	2022
	£	£
Grants	66,668	52,940
Donations and gifts	-	-
	<u>66,668</u>	<u>52,940</u>

The income from grants and donations was £66,668 (2022: £52,940) of which £66,668 was unrestricted (2022 £52,940) and £Nil restricted (2022: £NIL). The company benefits greatly from the involvement and enthusiastic support of its many volunteers, in accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2023**

4. Investment income

	2023	2022
	£	£
Bank deposits	133	5
	133	5

5. Analysis of expenditure on charitable activities

	Staff costs	Support costs	Other costs	Total 2023	Total 2022
	£	£	£	£	£
Charitable services	36,657	123	24,126	60,906	47,827
Governance costs	-	744	-	744	756
	36,657	867	24,126	61,650	48,583

Governance costs include amounts charged by the independent examiner of £744 (2022: £756)

6. Analysis of staff costs, trustee remuneration and expenses

	2023	2022
	£	£
Salaries and wages	32,981	29,879
Social security costs	3,676	3,048
	36,657	32,927

No employees had employee benefits during the year (2022: £nil). The charity trustees were not paid or received any other benefits from employment with the company in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil)

7. Staff Numbers

The average monthly number of employees was:

	2023	2022
	£	£
Family support	2	2
	2	2

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2023**

8. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2022	6,105	7,994	14,099
Additions	-	-	-
At 31 March 2023	6,105	7,994	14,099
Depreciation			
At 1 April 2022	5,674	5,186	10,860
Charge for the year	65	421	486
At 31 March 2023	5,739	5,607	11,346
Carrying amount			
At 31 March 2023	366	2,387	2,753
At 31 March 2022	431	2,808	3,239

10. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2023	2022
	£	£
Cash at bank and in hand	48,605	42,493
Bank overdrafts	-	-
	48,605	42,493

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	-	-
Accruals and deferred income	4,218	3,364
	4,218	3,364

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2023**

12. Grants

	2023	2022
	£	£
At start of year	1,946	2,018
Grants received or receivable	-	-
Released to the income statement	(61)	(72)
At end of year	<u>1,885</u>	<u>1,946</u>

Deferred income comprises of grants received in relation to restricted expenditure not yet made.

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Detailed Income Statement
Year ended 31 March 2023**

	2023	2022
	£	£
Income		
Grants - SH & SCT	49,403	47,530
Grant - PHA	17,265	5,410
Other income	-	-
	66,668	52,940
Gross profit	66,668	52,940
Overheads		
Administrative expenses	(61,650)	(48,583)
	(61,650)	(48,583)
Operating profit/loss	5,018	4,357
Other interest receivable and similar income	133	5
Government grant released	61	72
Profit on ordinary activities before taxation	5,212	4,434

**Home-Start Armagh & Dungannon
Company Limited by guarantee**

**Detailed Income Statement
Year ended 31 March 2023**

	2023	2022
	£	£
Overheads		
Administrative expenses		
Wages and salaries	(36,657)	(32,927)
Home Start annual fee	(856)	(856)
Rent payable	(5,208)	(5,208)
IMH Programme	(13,586)	(4,637)
Insurance	(970)	(924)
Light and heat	(328)	(843)
Printing, postage and stationery	(651)	(264)
Telephone	(761)	(667)
Staff travel	(351)	(179)
Volunteer Expenses	(123)	(281)
Accountancy fees	(744)	(756)
Bank charges	(40)	(31)
General expenses	(889)	(438)
Depreciation of tangible assets	(486)	(572)
	<u>(61,650)</u>	<u>(48,583)</u>

