

Company registration number: NI055095

Charity registration number: 105853

# Home-Start Causeway

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

DT Carson & Co.  
Chartered Accountants & Statutory Auditors  
2 Loy Street  
Cookstown  
Co. Tyrone  
BT80 8PE

## **Home-Start Causeway**

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## Home-Start Causeway

### Reference and Administrative Details

<b>Trustees</b>	Mr A. McGarvey Mrs M. McCaughan Mrs K. Millar Mrs Ann Gault
<b>Secretary</b>	Mrs G. Kelly
<b>Charity Registration Number</b>	105853
<b>Company Registration Number</b>	NI055095
<b>Registered Office</b>	The charity is incorporated in Northern Ireland. 74-76 Railway Road Coleraine Co. Londonderry BT52 1PG
<b>Auditor</b>	D T Carson & Co. Chartered Accountants & Statutory Auditors 2 Loy Street Cookstown Co. Tyrone BT80 8PE
<b>Bankers</b>	Danske Bank 18 The Square Ballyclare Co. Antrim BT39 9BB

# Home-Start Causeway

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

### Objectives and activities

#### *Objects and aims*

The objects of the charity are:

- a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
  - b) to prevent cruelty to or maltreatment of children;
  - c) to relieve sickness, poverty and need amongst children and parents of children;
  - d) to promote the education of the public in better standards of child care;
- principally but not exclusively within the area of Causeway Coast & Glens and its environs.

#### *Objectives, strategies and activities*

The charity provides a wide range of support for families experiencing difficulties or suffering stress and who have at least one child under the age of five. Home-Start volunteers help families facing isolation, the effects of post-natal illness, disability or mental health issues, bereavement, multiple births, poverty or financial difficulties, or a whole range of other challenges.

After meeting with the family to discuss their specific needs, Home-Start will match the family to a volunteer. The help we give each family depends entirely on their circumstances, requirements and what they want help with. Support will be given through core home visiting, family group activities, outings and training opportunities.

#### *Public benefit*

The direct benefits that flow from the charity's activities include:

- improved health outcomes and improved uptake of health appointments.
- happier safer children and happier safer homes, resulting in fewer children suffering cruelty or maltreatment.
- parents and children feel less marginalised. Families make better use of local services and are less isolated and have wider horizons. Families are better able to cope with their needs.
- families develop improved coping strategies and parents become more confident through increased education in childcare standards.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr A. McGarvey
	Mrs M. McCaughan
	Mrs K. Millar
	Mrs Ann Gault (appointed 1 January 2023)
	Mr G. Petersen (retired 1 January 2023)
	Mr I. Dunn (retired 19 July 2022)
	Mrs D. Henry (resigned 14 July 2022)
Secretary:	Mrs G. Kelly

# Home-Start Causeway

## Trustees' Report

### Structure, governance and management

#### *Major risks and management of those risks*

##### *Covid-19*

In response to Covid-19, changes were made to service delivery at Home-Start Causeway. Thankfully, we have been able to resume the running of normal service. Indoor home visits have resumed with volunteers and staff taking precautions such as hand hygiene. Play sessions and family groups attendance have been increased to allow a greater number of families to access these services at any one time. The groups are kept small to allow for social distancing and a less crowded room.

##### *Rising inflation and cost of living*

Whilst rising inflation and energy bills have had some impact on Home-Start Causeway it would be remiss not to consider the potential impact this may have over the next year. Funders have reached out to organisations to see how best they can support organisations with rising costs with uplifts, and we have availed ourselves of this assistance. We also have been more flexible with budgets to help address increased costs. We will continue to monitor the impact of rising costs on our service. We foresee increased financial difficulties within the families we support as they struggle with rising food and energy costs. We will do what we can to support our families through the service we provide and also to signpost to appropriate services.

##### *Stress and pressure in the NHS*

Northern Ireland's Health Service is under increasing stress and pressure. This has impacted the number of families needing assistance, as well as the complexity of their needs. We will continue to carefully balance our response to the needs presented with the level of assistance our volunteers can provide.

### Financial instruments

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

##### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in Government funding and third party support of the charity.

##### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

##### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses cash reserves.

## Home-Start Causeway

### Trustees' Report

#### Statement of trustees' responsibilities

The trustees (who are also the directors of Home-Start Causeway for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

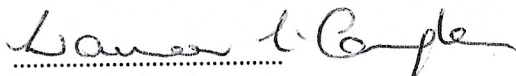
#### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

#### Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of D T Carson & Co. as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 26 October 2023 and signed on its behalf by:



Mrs M. McCaughan  
Trustee

## Home-Start Causeway

### Independent Auditor's Report to the Members of Home-Start Causeway

#### Opinion

We have audited the financial statements of Home-Start Causeway (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Home-Start Causeway**

### **Independent Auditor's Report to the Members of Home-Start Causeway**

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 4), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## Home-Start Causeway

### Independent Auditor's Report to the Members of Home-Start Causeway

#### Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- We obtained an understanding of the legal and regulatory framework applicable to the company and the sector in which it operates. We determined that the following laws and regulations were most significant: the Companies Act 2006 and we determined that the financial reporting framework used was FRS 102;
- We obtained an understanding of how the company is complying with those legal, regulatory and financial reporting frameworks by making inquiries of management; and
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. Audit procedures performed included:

- identifying the nature of the industry sector and business performance;
- enquiring of management about their own identification and assessment of the risk of irregularities and whether they have any knowledge of any actual, suspected or alleged fraud;
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- identifying and assessing the extent of compliance with laws and regulations and enquiring of management if they are aware of any instance of non-compliance;
- assessing assumptions and judgements made by management in its significant accounting estimates for reasonableness;
- performing analytical procedures to identify any unusual or unexpected variations that may indicate risk of material misstatement due to fraud;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of such provisions;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- enquiring of management concerning actual and potential litigation and claims.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

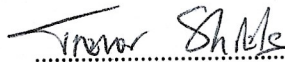
A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Home-Start Causeway

### Independent Auditor's Report to the Members of Home-Start Causeway

#### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Trevor Shiels (Senior Statutory Auditor)

For and on behalf of D T Carson & Co., Statutory Auditor

2 Loy Street  
Cookstown  
Co. Tyrone  
BT80 8PE

26 October 2023

## Home-Start Causeway

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and grants	3	60,133	69,071	129,204
Investment income	5	47	-	47
Total income		<u>60,180</u>	<u>69,071</u>	<u>129,251</u>
<b>Expenditure on:</b>				
Charitable activities	6	(50,674)	(58,551)	(109,225)
Total expenditure		<u>(50,674)</u>	<u>(58,551)</u>	<u>(109,225)</u>
Net income		<u>9,506</u>	<u>10,520</u>	<u>20,026</u>
Net movement in funds		9,506	10,520	20,026
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>34,027</u>	<u>31,044</u>	<u>65,071</u>
Total funds carried forward	17	<u>43,533</u>	<u>41,564</u>	<u>85,097</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and grants	3	49,467	65,404	114,871
Investment income	5	14	-	14
Total income		<u>49,481</u>	<u>65,404</u>	<u>114,885</u>
<b>Expenditure on:</b>				
Charitable activities	6	(44,195)	(39,591)	(83,786)
Total expenditure		<u>(44,195)</u>	<u>(39,591)</u>	<u>(83,786)</u>
Net income		<u>5,286</u>	<u>25,813</u>	<u>31,099</u>
Net movement in funds		5,286	25,813	31,099
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>28,741</u>	<u>5,231</u>	<u>33,972</u>
Total funds carried forward	17	<u>34,027</u>	<u>31,044</u>	<u>65,071</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown is shown in note 17.

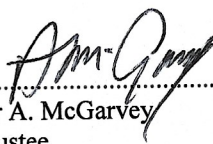
The notes on pages 11 to 19 form an integral part of these financial statements.

## Home-Start Causeway

(Registration number: NI055095)  
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	1,496	1,760
<b>Current assets</b>			
Debtors	14	536	522
Cash at bank and in hand	15	<u>85,097</u>	<u>63,978</u>
		85,633	64,500
<b>Creditors: Amounts falling due within one year</b>	16	<u>(2,032)</u>	<u>(1,189)</u>
<b>Net current assets</b>		<u>83,601</u>	<u>63,311</u>
<b>Net assets</b>		<u>85,097</u>	<u>65,071</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	17	41,564	31,044
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>43,533</u>	<u>34,027</u>
<b>Total funds</b>	17	<u>85,097</u>	<u>65,071</u>

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 26 October 2023 and signed on their behalf by:

  
.....  
Mr A. McGarvey  
Trustee

The notes on pages 11 to 19 form an integral part of these financial statements.

## Home-Start Causeway

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

74-76 Railway Road

Coleraine

Co. Londonderry

BT52 1PG

These financial statements were authorised for issue by the trustees on 26 October 2023.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

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

##### Basis of preparation

Home-Start Causeway meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## Home-Start Causeway

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its 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**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Home-Start Causeway

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	15% reducing balance

#### Trade debtors

Trade debtors are amounts due from grant providers and other donors in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at cost less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

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

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Home-Start Causeway

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 3 Income from donations and grants

	Unrestricted		Total 2023 £	Total 2022 £
	General £	Restricted £		
Donations and legacies;				
Donations	3,930	-	3,930	2,440
Grants, including capital grants;				
Government grants	56,203	-	56,203	47,027
Grants from other charities	-	69,071	69,071	65,404
	<u>60,133</u>	<u>69,071</u>	<u>129,204</u>	<u>114,871</u>

#### 4 Income from charitable activities

	Unrestricted funds		Total 2023 £	Total 2022 £
	General £	Restricted funds £		
Northern Health and Social Care Trust	56,203	-	56,203	47,027
The National Lottery Community Fund	-	41,501	41,501	29,766
Brook Trust - Sustainability	-	-	-	10,000
Brook Trust - Learn, test, change	-	800	800	8,400
Pears Foundation	-	-	-	8,888
Children in Need	-	9,000	9,000	7,100
Arnold Clarke Community Fund	-	-	-	1,000
Donations	3,930	-	3,930	2,440
BT	-	-	-	250
RTE Toy Show Appeal	-	14,257	14,257	-
Coop Local Community Fund	-	1,013	1,013	-
Home Start UK Grant	-	1,000	1,000	-
Marks & Spencer Grant	-	1,000	1,000	-
Sainsburys Grant	-	500	500	-
	<u>60,133</u>	<u>69,071</u>	<u>129,204</u>	<u>114,871</u>

## Home-Start Causeway

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	47	47	14

#### 6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Wages and salaries	45,946	20,806	66,752	58,004
Staff pensions	4,546	-	4,546	4,236
Staff training	-	1,876	1,876	240
Rent	-	4,000	4,000	4,000
Rates	-	208	208	196
Light, heat and power	-	968	968	833
Insurance	-	994	994	921
Repairs	-	350	350	580
Telephone	-	1,109	1,109	1,060
Volunteer expenses	-	3,771	3,771	1,810
Family group expenses	-	3,420	3,420	595
Family support expenses	-	6,171	6,171	5,263
Home-start UK	-	1,475	1,475	1,194
Home-start grant distribution	-	1,600	1,600	-
Printing, postage and stationery	-	462	462	135
Sundry	-	297	297	495
Advertising	-	250	250	374
Travel and subsistence	-	1,630	1,630	1,810
Depreciation	182	82	264	310
Office equipment	-	312	312	559
Consultancy fees	-	7,560	7,560	-
Bank fees	-	59	59	78
	50,674	57,400	108,074	82,693

£50,674 (2022 - £44,195) of the above expenditure was attributable to unrestricted funds and £57,400 (2022 - £38,498) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £1,151 (2022 - £1,093) which relate directly to charitable activities. See note 7 for further details.

## Home-Start Causeway

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 7 Analysis of governance and support costs

##### Governance costs

	Restricted funds £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	1,151	1,151	1,093
	<u>1,151</u>	<u>1,151</u>	<u>1,093</u>

#### 8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Audit fees	1,151	1,093
Depreciation of fixed assets	264	310
	<u>1,415</u>	<u>1,403</u>

#### 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	66,752	58,004
Pension costs	4,546	4,236
Other staff costs	1,876	240
	<u>73,174</u>	<u>62,480</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Administration	<u>4</u>	<u>4</u>

## Home-Start Causeway

### Notes to the Financial Statements for the Year Ended 31 March 2023

No employee received emoluments of more than £60,000 during the year.

#### 11 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	<u>1,151</u>	<u>1,093</u>

#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 13 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2022	<u>9,152</u>	<u>9,152</u>
At 31 March 2023	<u>9,152</u>	<u>9,152</u>
<b>Depreciation</b>		
At 1 April 2022	7,392	7,392
Charge for the year	<u>264</u>	<u>264</u>
At 31 March 2023	<u>7,656</u>	<u>7,656</u>
<b>Net book value</b>		
At 31 March 2023	<u>1,496</u>	<u>1,496</u>
At 31 March 2022	<u>1,760</u>	<u>1,760</u>

#### 14 Debtors

	2023 £	2022 £
Prepayments	<u>536</u>	<u>522</u>

## Home-Start Causeway

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 15 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	24	30
Cash at bank	69,944	48,866
Short-term deposits	15,129	15,082
	85,097	63,978

#### 16 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	2,032	1,189
	2,032	1,189

#### 17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
Grants and donations	34,027	60,133	(50,674)	43,486
Bank interest	-	47	-	47
	34,027	60,180	(50,674)	43,533
<b>Restricted funds</b>				
Children in Need	3,878	9,000	(7,166)	5,712
Home-Start UK	-	1,000	-	1,000
Hon. Irish Society	547	-	(82)	465
The National Lottery Community Fund	7,788	41,501	(27,994)	21,295
Brook Trust - Sustainability	1,394	-	(1,394)	-
Brook Trust - Learn, test, change	8,400	800	(1,658)	7,542
Pears Foundation	8,888	-	(8,048)	840
Arnold Clark Community Fund	149	-	(149)	-
Coop Local Community Fund	-	1,013	-	1,013
Mark & Spencer Fund	-	1,000	(749)	251
RTE Toy Show Appeal	-	14,257	(10,921)	3,336
Sainsburys Grant	-	500	(390)	110
	31,044	69,071	(58,551)	41,564
<b>Total restricted funds</b>				
	65,071	129,251	(109,225)	85,097

## Home-Start Causeway

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	1,031	465	1,496
Current assets	44,534	41,099	85,633
Current liabilities	<u>(2,032)</u>	<u>-</u>	<u>(2,032)</u>
Total net assets	<u>43,533</u>	<u>41,564</u>	<u>85,097</u>