

**REGISTERED COMPANY NUMBER: NI054548 (Northern Ireland)**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2023  
for  
HOME-START DOWN DISTRICT**

M.B.Mc Grady & Co  
Chartered Accountants  
Statutory Auditors  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**HOME-START DOWN DISTRICT**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2023**

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## HOME-START DOWN DISTRICT

### Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The objects of the charity are:

to safeguard, protect and preserve the good health both mental and physical of children and parents of children;  
to prevent cruelty to or maltreatment of children;  
to relieve sickness, poverty and need amongst children and parents of children;  
to promote the education of the public in better standards of childcare.

within the area of the Down District and its environs.

##### **Significant activities**

This has been another record breaking year in Home Start Down District. Over 300 families were supported by Home-Start. In 1990 the figure was 147 families supported and this gives a clear indication of the growth over this period, even despite the funding crisis and the austerity climate in which we now live.

Home-Start activities fit very well with the agenda of the Government, focusing on preventative work with families. Our comprehensive monitoring and evaluation system allows us to demonstrate the many benefits of Home-Start support. The figures and other data collected in this way have been given to the Government, allowing them to see the type of support we give to families across Down District, as well as the needs identified.

Although it is over 40 years since the very first Home-Start opened its doors, it is clear that it is every bit as relevant today as it was then. A detailed review of our achievements and performance can be found within our Annual Report.

##### **Public benefit**

The trustees are confident that the charitable aims of Home-start Down District satisfy the principles of public benefit as defined in the Charities Act. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning its future activities.

##### **How the charity activities deliver public benefit**

The charitable activities focus on meeting the needs of children and parents of children, and are undertaken to further the charitable purposes for the public benefit.

Social isolation, parental low self-esteem, families coping with mental health problems and children's behavioural problems are issues identified in families of all ages, regions, countries and societies. Equal access to services is an important issue. Home-start Down District has an equal opportunity policy and diversity statement, which ensures that it has a culture, which is reinforced via a robust training program, which ensures equality of access to its services by gender, disability and sexual orientation. The trustees believe equal access to its services is vital to its success, and that successful outcomes must be shared by all communities that use its services.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The principal funding sources for the charity are currently by way of grant and contract income as set out in notes 2 to 6 in the accounts. As a result of increasing constraints on central governments and local authority expenditure, the charity has to seek funding from a much broader group of agencies.

## HOME-START DOWN DISTRICT

### Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

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#### FINANCIAL REVIEW

##### Investment policy and objectives

A clear objective is to put operating surpluses into reserves each year, however this has proved impossible in the past few years for the reason expressed above. Having considered the options available, the Trustees have decided that any reserves should be invested in secure bank deposits. The Trustees consider the overall return on deposit accounts to be disappointing, but are not willing to place valuable resources in riskier investments.

##### Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 9 months of the expenditure.

It is hoped that budgeted expenditure will not exceed that of 2022/23, which was approximately £260,000. As at 31 March 2023 the unrestricted reserves of the Charity decreased to £71,078 (2022: £110,344). This is below the policy target of 6-9 months.

The Management Committee has been conscious of the major reductions in financial support from Government sources for some years now and has been keeping it under constant review. The Charity has been actively engaged with other sources of funding, with some success - so that the Committee has reasonable grounds for optimism that funds will be secured in sufficient amount to enable the work to continue next year.

To reiterate the matter is of paramount concern to the Committee and is kept under constant review. The Committee also wishes to emphasise again that the Charity provides its services to its client group on a notably cost effective basis and will continue to do so.

#### FUTURE PLANS

Service Development - To continue to provide services that meets the needs of families in Down District

Campaigning - To influence public policy to respond to the needs and aspirations of families

Public profile -To make the public aware of Home-Start and the work that it does

Finance -To ensure that Home-Start has the income it needs and resources are effectively and accountably managed

Physical resources -To ensure Home-Start Down District has the premises and other physical resources it needs and these are effectively managed

Staff and volunteers -To ensure that Home-Start Down District has the volunteers and staff it needs and these volunteers and staff receive the appropriate support, supervision, feedback, training and recognition

Governance -To ensure that the governance of Home-Start Down District by the management committee meets the requirements of the law and good practice.

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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

## HOME-START DOWN DISTRICT

### Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

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The organisation is a charitable company limited by guarantee, incorporated on 6 April 2005 and registered as a charity on 6 April 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Home-Start Down District an unincorporated association transferred its charitable purposes set out in its Constitution to Home-Start Down District a company limited by guarantee registered in Northern Ireland under number NI054548 on the 8th September 2005.

#### **Recruitment and appointment of new trustees**

The directors of the company are also charity Trustees for the purposes of charity law and under the requirements of the Memorandum and Articles of Association one third (or the number nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

A broad mix of business, professional and other skills are well represented on the Management Committee and all Trustees are chosen on the basis of their willingness to serve, ability, governance experience and support of the ethos, mission and philosophy of the organisation.

#### **Organisational structure**

The senior staff of the charity are:

Dorothy McMullan (Senior Organiser)  
Imelda Hynds (Ballynahinch Organiser)  
Sharon Robson (Newcastle Organiser)

#### **Induction and training of new trustees**

New Trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. They meet key employees and other Trustees. The Trustees and management committee are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have a risk management strategy which comprises:

an annual review of the risks the charity may face;  
the establishment of systems and procedures to mitigate those risks identified in the plan; and  
the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
NI054548 (Northern Ireland)

**Registered Charity number**  
XR87094

**Registered office**  
Offices 14-15, Innovation House  
Down Business Park 46 Belfast Road,  
Downpatrick  
Co. Down  
BT30 9UP

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## HOME-START DOWN DISTRICT

### Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

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#### Trustees

Mrs M Kearney Director  
R P Smith Retired  
Mrs F I Crory Retired  
D Mcgregor Legal Advisor  
Ms B Owens Retired teacher  
M Walls Charity Manager (resigned 18/5/2023)

#### Company Secretary

Ms B Owens

#### Auditors

M.B.Mc Grady & Co  
Chartered Accountants  
Statutory Auditors  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Home-Start Down District for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which 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 the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### AUDITORS

The auditors, M.B.Mc Grady & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**HOME-START DOWN DISTRICT**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2023**

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This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16 November 2023 and signed on its behalf by:



Mrs F I Crory - Trustee

## Report of the Independent Auditors to the Members of Home-Start Down District

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### Opinion

We have audited the financial statements of Home-Start Down District (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company'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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

### Opinions on other matters 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
Home-Start Down District**

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

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

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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

## Report of the Independent Auditors to the Members of Home-Start Down District

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### **Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;

we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;

we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

performed analytical procedures to identify any unusual or unexpected relationships;

tested journal entries to identify unusual transactions;

assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes were indicative of potential bias; and

investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

agreeing financial statement disclosures to underlying supporting documentation;

reading the minutes of meetings of those charged with governance;

enquiring of management as to actual and potential litigation and claims; and

reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

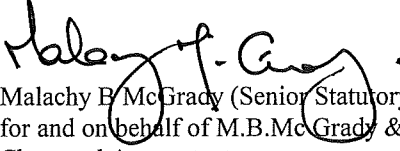
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Home-Start Down District**

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**Use of our report**

This report is made solely to the charitable company's members, 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 charitable company's members those matters we are required to state to them in an auditors' 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

  
Malachy B McGrady (Senior Statutory Auditor)  
for and on behalf of M.B.McGrady & Co  
Chartered Accountants  
Statutory Auditors  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

16 November 2023

## HOME-START DOWN DISTRICT

### Statement of Financial Activities FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		14,066	-	14,066	16,146
<b>Charitable activities</b>					
Downpatrick		96,591	43,550	140,141	120,269
Ballynahinch		-	19,130	19,130	24,730
Newcastle		-	22,500	22,500	47,549
Other trading activities	2	2,810	-	2,810	2,459
Investment income	3	127	-	127	1
Other income		-	-	-	12,022
<b>Total</b>		<b>113,594</b>	<b>85,180</b>	<b>198,774</b>	<b>223,176</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Downpatrick		31,999	50,150	82,149	63,180
Ballynahinch		72,782	19,130	91,912	73,211
Newcastle		48,079	37,500	85,579	69,320
<b>Total</b>		<b>152,860</b>	<b>106,780</b>	<b>259,640</b>	<b>205,711</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(39,266)</b>	<b>(21,600)</b>	<b>(60,866)</b>	<b>17,465</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		110,344	27,791	138,135	120,670
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>71,078</b>	<b>6,191</b>	<b>77,269</b>	<b>138,135</b>

The notes form part of these financial statements


HOME-START DOWN DISTRICT

Balance Sheet  
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	435	-	435	576
<b>CURRENT ASSETS</b>					
Debtors	9	35,051	-	35,051	38,633
Cash at bank		70,801	6,191	76,992	113,872
		<u>105,852</u>	<u>6,191</u>	<u>112,043</u>	<u>152,505</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(35,209)	-	(35,209)	(13,196)
		<u>70,643</u>	<u>6,191</u>	<u>76,834</u>	<u>139,309</u>
<b>NET CURRENT ASSETS</b>					
		<u>70,643</u>	<u>6,191</u>	<u>76,834</u>	<u>139,309</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>71,078</u>	<u>6,191</u>	<u>77,269</u>	<u>139,885</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	-	-	-	(1,750)
		<u>71,078</u>	<u>6,191</u>	<u>77,269</u>	<u>138,135</u>
<b>NET ASSETS</b>					
		<u>71,078</u>	<u>6,191</u>	<u>77,269</u>	<u>138,135</u>
<b>FUNDS</b>					
Unrestricted funds	13			71,078	110,344
Restricted funds				6,191	27,791
				<u>77,269</u>	<u>138,135</u>
<b>TOTAL FUNDS</b>					
				<u>77,269</u>	<u>138,135</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16 November 2023 and were signed on its behalf by:



R P Smith - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Critical accounting judgements and key sources of estimation uncertainty**

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Charity's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

### **Income**

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

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 20% on cost
Computer equipment	- 20% on reducing balance

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

## HOME-START DOWN DISTRICT

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 1. ACCOUNTING POLICIES - continued

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Fundraising events	<u>2,810</u>	<u>2,459</u>

#### 3. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	<u>127</u>	<u>1</u>

#### 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Auditors' remuneration	3,000	2,640
Depreciation - owned assets	<u>141</u>	<u>144</u>

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### 6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/3/23	31/3/22
Organisers	3	3
Administration	1	1
Family Group staff	5	4
	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	16,146	-	16,146
<b>Charitable activities</b>			
Downpatrick	81,536	38,733	120,269
Ballynahinch	-	24,730	24,730
Newcastle	-	47,549	47,549
Other trading activities	2,459	-	2,459
Investment income	1	-	1
Other income	12,022	-	12,022
<b>Total</b>	<u>112,164</u>	<u>111,012</u>	<u>223,176</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Downpatrick	37,231	25,949	63,180
Ballynahinch	48,481	24,730	73,211
Newcastle	36,778	32,542	69,320
<b>Total</b>	<u>122,490</u>	<u>83,221</u>	<u>205,711</u>
<b>NET INCOME/(EXPENDITURE)</b>	(10,326)	27,791	17,465
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	120,670	-	120,670
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>110,344</u>	<u>27,791</u>	<u>138,135</u>
<b>8. TANGIBLE FIXED ASSETS</b>			
	Short leasehold £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>7,326</u>	<u>8,369</u>	<u>15,695</u>
<b>DEPRECIATION</b>			
At 1 April 2022	<u>7,326</u>	<u>7,793</u>	<u>15,119</u>
Charge for year	-	141	141
At 31 March 2023	<u>7,326</u>	<u>7,934</u>	<u>15,260</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>-</u>	<u>435</u>	<u>435</u>
At 31 March 2022	<u>-</u>	<u>576</u>	<u>576</u>

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Other debtors	35,051	38,633

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Other loans (see note 12)	1,750	3,000
Social security and other taxes	2,797	2,370
Accruals and deferred income	30,662	7,826
	<u>35,209</u>	<u>13,196</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/23	31/3/22
	£	£
Other loans (see note 12)	-	1,750

12. LOANS

An analysis of the maturity of loans is given below:

	31/3/23	31/3/22
	£	£
Amounts falling due within one year on demand:		
Other loans	1,750	3,000
Amounts falling between one and two years:		
Other loans - 1-2 years	-	1,750

13. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	110,344	(39,266)	71,078
<b>Restricted funds</b>			
Henry Smith Charity	6,600	(6,600)	-
Community Foundation	21,191	(15,000)	6,191
	<u>27,791</u>	<u>(21,600)</u>	<u>6,191</u>
<b>TOTAL FUNDS</b>	<u>138,135</u>	<u>(60,866)</u>	<u>77,269</u>

## HOME-START DOWN DISTRICT

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	97,594	(136,860)	(39,266)
Garfield Weston	15,000	(15,000)	-
Home Start UK	1,000	(1,000)	-
	<u>113,594</u>	<u>(152,860)</u>	<u>(39,266)</u>
<b>Restricted funds</b>			
Henry Smith Charity	33,350	(39,950)	(6,600)
Big Lottery Awards	10,000	(10,000)	-
Community Foundation	-	(15,000)	(15,000)
CLEAR Project	6,630	(6,630)	-
The Pathway Fund	25,000	(25,000)	-
Cash for Kids	10,200	(10,200)	-
	<u>85,180</u>	<u>(106,780)</u>	<u>(21,600)</u>
<b>TOTAL FUNDS</b>	<u><u>198,774</u></u>	<u><u>(259,640)</u></u>	<u><u>(60,866)</u></u>

#### Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	120,670	(10,326)	110,344
<b>Restricted funds</b>			
Henry Smith Charity	-	6,600	6,600
Community Foundation	-	21,191	21,191
	<u>-</u>	<u>27,791</u>	<u>27,791</u>
<b>TOTAL FUNDS</b>	<u><u>120,670</u></u>	<u><u>17,465</u></u>	<u><u>138,135</u></u>

HOME-START DOWN DISTRICT

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	108,164	(118,490)	(10,326)
Brook Trust	4,000	(4,000)	-
	<u>112,164</u>	<u>(122,490)</u>	<u>(10,326)</u>
<b>Restricted funds</b>			
Henry Smith Charity	16,500	(9,900)	6,600
Big Lottery Awards	33,148	(33,148)	-
Community Foundation	23,999	(2,808)	21,191
CLEAR Project	4,984	(4,984)	-
Education Authority	1,200	(1,200)	-
County Down Rural Community Network	1,181	(1,181)	-
The Pathway Fund	25,000	(25,000)	-
Screw Fix	5,000	(5,000)	-
	<u>111,012</u>	<u>(83,221)</u>	<u>27,791</u>
<b>TOTAL FUNDS</b>	<u>223,176</u>	<u>(205,711)</u>	<u>17,465</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	120,670	(49,592)	71,078
<b>Restricted funds</b>			
Community Foundation	-	6,191	6,191
<b>TOTAL FUNDS</b>	<u>120,670</u>	<u>(43,401)</u>	<u>77,269</u>

## HOME-START DOWN DISTRICT

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	205,758	(255,350)	(49,592)
Garfield Weston	15,000	(15,000)	-
Brook Trust	4,000	(4,000)	-
Home Start UK	1,000	(1,000)	-
	<u>225,758</u>	<u>(275,350)</u>	<u>(49,592)</u>
<b>Restricted funds</b>			
Henry Smith Charity	49,850	(49,850)	-
Big Lottery Awards	43,148	(43,148)	-
Community Foundation	23,999	(17,808)	6,191
CLEAR Project	11,614	(11,614)	-
Education Authority	1,200	(1,200)	-
County Down Rural Community Network	1,181	(1,181)	-
The Pathway Fund	50,000	(50,000)	-
Cash for Kids	10,200	(10,200)	-
Screw Fix	5,000	(5,000)	-
	<u>196,192</u>	<u>(190,001)</u>	<u>6,191</u>
<b>TOTAL FUNDS</b>	<u>421,950</u>	<u>(465,351)</u>	<u>(43,401)</u>

#### 14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

#### 15. ULTIMATE CONTROLLING PARTY

The governance of the charity is carried out collectively by the voluntary directors/trustees and as such does not have an ultimate controlling party.

#### 16. COMPANY LIMITED BY GUARANTEE

The charity is a company limited by guarantee without a share capital. The liability of the members is limited to an amount not exceeding £1.