

## HOME-START DOWN DISTRICT

### Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

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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 2024. 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.

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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 £272,000. As at 31 March 2024 the unrestricted reserves of the Charity increased to £91,395 (2023: £71,078). 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.

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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

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## HOME-START DOWN DISTRICT

### Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

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#### Registered office

14-15 Innovation House  
Down Business Park  
46 Belfast Road  
Downpatrick  
Co. Down  
BT30 9UP

#### 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.

**HOME-START DOWN DISTRICT**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2024**

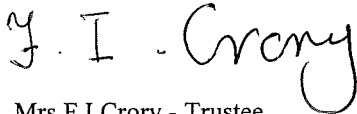
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**AUDITORS**

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

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 15 November 2024 and signed on its behalf by:



Mrs F I Crory - Trustee